

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sadorus Village**

Unit Code: **010/090/32**

County: **CHAMPAIGN**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$121,205

Equalized Assessed Valuation:

\$4,857,513

Population:

450

Employees:

Full Time:

Part Time:

13

Salaries Paid:

\$31,169

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$148,931	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$331	\$626	\$410
Revenue Collected During FY 07:	\$126,869	\$238,534	\$106,702
Expenditures During FY 07:	\$136,815	\$214,348	\$98,263
Per Capita Revenue:	\$282	\$560	\$265
Per Capita Expenditures:	\$304	\$503	\$242
Revenues over (under) Expenditures:	-\$9,946	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	101.59%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$138,985	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$309	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,727	\$34,107	\$
Total Unrestricted Net Assets:	\$127,258	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$72,990	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$162	\$2,082	\$714
Revenue Collected During FY 07:	\$45,109	\$192,670	\$73,226
Expenditures During FY 07:	\$36,576	\$188,012	\$78,194
Per Capita Revenue:	\$100	\$488	\$184
Per Capita Expenditures:	\$81	\$486	\$201
Operating Income (loss):	\$8,533	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	222.89%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$81,523	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$181	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sainte Marie Village**

Unit Code: **040/025/32**

County: **JASPER**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$147,825

Equalized Assessed Valuation:

\$2,075,549

Population:

350

Employees:

Full Time:

Part Time:

7

Salaries Paid:

\$14,894

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$246,117	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$703	\$626	\$410
Revenue Collected During FY 07:	\$75,788	\$238,534	\$106,702
Expenditures During FY 07:	\$57,779	\$214,348	\$98,263
Per Capita Revenue:	\$217	\$560	\$265
Per Capita Expenditures:	\$165	\$503	\$242
Revenues over (under) Expenditures:	\$18,009	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	457.13%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$264,126	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$755	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,741	\$34,107	\$
Total Unrestricted Net Assets:	\$247,384	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$292,715	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$836	\$2,082	\$714
Revenue Collected During FY 07:	\$53,601	\$192,670	\$73,226
Expenditures During FY 07:	\$61,227	\$188,012	\$78,194
Per Capita Revenue:	\$153	\$488	\$184
Per Capita Expenditures:	\$175	\$486	\$201
Operating Income (loss):	-\$7,626	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	465.63%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$285,089	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$815	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Salem City

Unit Code: 058/055/30

County: MARION

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$32,555,355

Equalized Assessed Valuation:

\$70,732,422

Population:

8,000

Employees:

Full Time:

78

Part Time:

55

Salaries Paid:

\$2,861,356

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,816,700	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$352	\$504	\$352
Revenue Collected During FY 07:	\$5,266,012	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$4,397,341	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$658	\$705	\$543
Per Capita Expenditures:	\$550	\$667	\$526
Revenues over (under) Expenditures:	\$868,671	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	84.72%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$3,725,271	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$466	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,271,599	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$4,376,087	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$11,055,498	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,382	\$1,147	\$512
General Obligation Debt over EAV:	0.22%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$17,761,869	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$2,220	\$1,251	\$964
Revenue Collected During FY 07:	\$12,318,994	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$9,728,731	\$2,265,573	\$984,738
Per Capita Revenue:	\$1,540	\$425	\$269
Per Capita Expenditures:	\$1,216	\$382	\$256
Operating Income (loss):	\$2,590,263	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	208.21%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$20,255,877	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,532	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: San Jose Village

Unit Code: 054/060/32

County: LOGAN

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,153,220

Equalized Assessed Valuation:

\$3,991,205

Population:

696

Employees:

Full Time:

1

Part Time:

25

Salaries Paid:

\$109,308

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$324,105	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$466	\$626	\$410
Revenue Collected During FY 07:	\$225,231	\$238,534	\$106,702
Expenditures During FY 07:	\$271,007	\$214,348	\$98,263
Per Capita Revenue:	\$324	\$560	\$265
Per Capita Expenditures:	\$389	\$503	\$242
Revenues over (under) Expenditures:	-\$45,776	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	102.53%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$277,858	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$399	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$277,858	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,000	\$367,655	\$31,000
Per Capita Debt:	\$1	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$958,695	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,377	\$2,082	\$714
Revenue Collected During FY 07:	\$138,869	\$192,670	\$73,226
Expenditures During FY 07:	\$144,688	\$188,012	\$78,194
Per Capita Revenue:	\$200	\$488	\$184
Per Capita Expenditures:	\$208	\$486	\$201
Operating Income (loss):	-\$5,819	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	658.57%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$952,876	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,369	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sandoval Village

Unit Code: 058/060/32

County: MARION

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,259,050

Equalized Assessed Valuation:

\$5,282,530

Population:

1,500

Employees:

Full Time:

6

Part Time:

28

Salaries Paid:

\$294,003

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$165,216	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$110	\$504	\$352
Revenue Collected During FY 07:	\$498,784	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$486,604	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$333	\$705	\$543
Per Capita Expenditures:	\$324	\$667	\$526
Revenues over (under) Expenditures:	\$12,180	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	50.60%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$246,229	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$164	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$134,535	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$159,745	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$494,030	\$7,233,139	\$1,769,840
Per Capita Debt:	\$329	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$984,300	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$656	\$1,251	\$964
Revenue Collected During FY 07:	\$904,609	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$438,282	\$2,265,573	\$984,738
Per Capita Revenue:	\$603	\$425	\$269
Per Capita Expenditures:	\$292	\$382	\$256
Operating Income (loss):	\$466,327	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	320.79%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,405,984	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$937	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Sandwich City**

Unit Code: **019/050/30** County: **DEKALB**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$14,579,648**

Equalized Assessed Valuation: **\$158,483,423**

Population: **6,850**

Employees:

Full Time: **35**

Part Time: **7**

Salaries Paid: **\$1,677,318**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$6,053,803	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$884	\$504	\$352
Revenue Collected During FY 07:	\$4,237,917	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$3,404,462	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$619	\$705	\$543
Per Capita Expenditures:	\$497	\$667	\$526
Revenues over (under) Expenditures:	\$833,455	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	202.15%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$6,882,258	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,005	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,289,468	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$4,168,700	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$8,976,225	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,310	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$7,943,433	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,160	\$1,251	\$964
Revenue Collected During FY 07:	\$6,252,298	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,464,394	\$2,265,573	\$984,738
Per Capita Revenue:	\$913	\$425	\$269
Per Capita Expenditures:	\$214	\$382	\$256
Operating Income (loss):	\$4,787,904	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	869.28%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$12,729,670	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,858	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sauget Village

Unit Code: 088/120/32

County: ST. CLAIR

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$26,906,400

Equalized Assessed Valuation:

\$37,172,993

Population:

200

Employees:

Full Time:

39

Part Time:

24

Salaries Paid:

\$2,167,595

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,111,153	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$5,556	\$626	\$410
Revenue Collected During FY 07:	\$9,136,331	\$238,534	\$106,702
Expenditures During FY 07:	\$9,112,455	\$214,348	\$98,263
Per Capita Revenue:	\$45,682	\$560	\$265
Per Capita Expenditures:	\$45,562	\$503	\$242
Revenues over (under) Expenditures:	\$23,876	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	13.42%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$1,222,529	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$6,113	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$1,665,856	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$8,716,750	\$367,655	\$31,000
Per Capita Debt:	\$43,584	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$80,047,914	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$400,240	\$2,082	\$714
Revenue Collected During FY 07:	\$14,818,775	\$192,670	\$73,226
Expenditures During FY 07:	\$17,460,338	\$188,012	\$78,194
Per Capita Revenue:	\$74,094	\$488	\$184
Per Capita Expenditures:	\$87,302	\$486	\$201
Operating Income (loss):	-\$2,641,563	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	443.33%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$77,406,351	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$387,032	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Sauk Village Village**

Unit Code: **016/510/32**

County: **COOK**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$25,967,130

Equalized Assessed Valuation:

\$97,078,802

Population:

10,411

Employees:

Full Time:

60

Part Time:

84

Salaries Paid:

\$3,288,148

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$818,247	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$79	\$504	\$352
Revenue Collected During FY 07:	\$7,456,944	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$6,984,170	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$716	\$705	\$543
Per Capita Expenditures:	\$671	\$667	\$526
Revenues over (under) Expenditures:	\$472,774	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	19.46%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,358,917	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$131	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,204,823	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$14,865,033	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$20,336,224	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,953	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,434,897	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$330	\$1,251	\$964
Revenue Collected During FY 07:	\$1,405,665	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,600,632	\$2,265,573	\$984,738
Per Capita Revenue:	\$135	\$425	\$269
Per Capita Expenditures:	\$154	\$382	\$256
Operating Income (loss):	-\$194,967	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	202.42%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,239,930	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$311	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Saunemin Village**

Unit Code: **053/070/32**

County: **LIVINGSTON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$272,450

Equalized Assessed Valuation:

\$2,936,708

Population:

456

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$9,100

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$143,202	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$314	\$626	\$410
Revenue Collected During FY 07:	\$242,173	\$238,534	\$106,702
Expenditures During FY 07:	\$174,313	\$214,348	\$98,263
Per Capita Revenue:	\$531	\$560	\$265
Per Capita Expenditures:	\$382	\$503	\$242
Revenues over (under) Expenditures:	\$67,860	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	121.08%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$211,062	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$463	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,510	\$34,107	\$
Total Unrestricted Net Assets:	\$233,978	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Savanna City**

Unit Code: **008/030/30**

County: **CARROLL**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,523,812

Equalized Assessed Valuation:

\$24,053,416

Population:

3,261

Employees:

Full Time:

23

Part Time:

5

Salaries Paid:

\$911,094

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,867,245	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$573	\$504	\$352
Revenue Collected During FY 07:	\$1,914,279	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,571,321	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$587	\$705	\$543
Per Capita Expenditures:	\$482	\$667	\$526
Revenues over (under) Expenditures:	\$342,958	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	140.66%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,210,203	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$678	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,855,957	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$495,552	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,648,058	\$7,233,139	\$1,769,840
Per Capita Debt:	\$505	\$1,147	\$512
General Obligation Debt over EAV:	4.34%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,702,031	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$522	\$1,251	\$964
Revenue Collected During FY 07:	\$605,437	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$498,167	\$2,265,573	\$984,738
Per Capita Revenue:	\$186	\$425	\$269
Per Capita Expenditures:	\$153	\$382	\$256
Operating Income (loss):	\$107,270	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	363.19%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,809,301	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$555	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Savoy Village

Unit Code: 010/095/32

County: CHAMPAIGN

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$8,937,000

Equalized Assessed Valuation:

\$121,118,908

Population:

6,249

Employees:

Full Time:

19

Part Time:

8

Salaries Paid:

\$1,151,580

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,067,526	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$651	\$504	\$352
Revenue Collected During FY 07:	\$3,912,989	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$5,600,466	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$626	\$705	\$543
Per Capita Expenditures:	\$896	\$667	\$526
Revenues over (under) Expenditures:	-\$1,687,477	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	49.37%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,764,738	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$442	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$874,219	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,890,519	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$4,514,204	\$7,233,139	\$1,769,840
Per Capita Debt:	\$722	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$282,002	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$45	\$1,251	\$964
Revenue Collected During FY 07:	\$257,720	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$284,112	\$2,265,573	\$984,738
Per Capita Revenue:	\$41	\$425	\$269
Per Capita Expenditures:	\$45	\$382	\$256
Operating Income (loss):	-\$26,392	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	89.97%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$255,610	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$41	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sawyerville Village

Unit Code: 056/095/32

County: MACOUPIN

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$286,940

Equalized Assessed Valuation:

\$1,662,847

Population:

300

Employees:

Full Time:

Part Time:

14

Salaries Paid:

\$25,289

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$64,440	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$215	\$626	\$410
Revenue Collected During FY 07:	\$52,688	\$238,534	\$106,702
Expenditures During FY 07:	\$47,534	\$214,348	\$98,263
Per Capita Revenue:	\$176	\$560	\$265
Per Capita Expenditures:	\$158	\$503	\$242
Revenues over (under) Expenditures:	\$5,154	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	140.57%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$66,817	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$223	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$66,817	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$341,255	\$367,655	\$31,000
Per Capita Debt:	\$1,138	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$162,230	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$541	\$2,082	\$714
Revenue Collected During FY 07:	\$161,045	\$192,670	\$73,226
Expenditures During FY 07:	\$134,131	\$188,012	\$78,194
Per Capita Revenue:	\$537	\$488	\$184
Per Capita Expenditures:	\$447	\$486	\$201
Operating Income (loss):	\$26,914	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	143.08%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$191,921	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$640	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Saybrook Village

Unit Code: 064/100/32

County: MCLEAN

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$136,581

Equalized Assessed Valuation:

\$5,651,529

Population:

764

Employees:

Full Time:

1

Part Time:

15

Salaries Paid:

\$50,178

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$253,998	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$332	\$626	\$410
Revenue Collected During FY 07:	\$178,886	\$238,534	\$106,702
Expenditures During FY 07:	\$141,401	\$214,348	\$98,263
Per Capita Revenue:	\$234	\$560	\$265
Per Capita Expenditures:	\$185	\$503	\$242
Revenues over (under) Expenditures:	\$37,485	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	206.14%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$291,483	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$382	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$291,483	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$87,231	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$114	\$2,082	\$714
Revenue Collected During FY 07:	\$51,901	\$192,670	\$73,226
Expenditures During FY 07:	\$69,240	\$188,012	\$78,194
Per Capita Revenue:	\$68	\$488	\$184
Per Capita Expenditures:	\$91	\$486	\$201
Operating Income (loss):	-\$17,339	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	37.22%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$25,768	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$34	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Scales Mound Village

Unit Code: 043/045/32

County: JO DAVIESS

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$367,000

Equalized Assessed Valuation:

\$3,872,264

Population:

401

Employees:

Full Time:

1

Part Time:

Salaries Paid:

\$35,287

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$363,119	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$906	\$626	\$410
Revenue Collected During FY 07:	\$180,164	\$238,534	\$106,702
Expenditures During FY 07:	\$107,447	\$214,348	\$98,263
Per Capita Revenue:	\$449	\$560	\$265
Per Capita Expenditures:	\$268	\$503	\$242
Revenues over (under) Expenditures:	\$72,717	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	391.74%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$420,913	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,050	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$113,617	\$34,107	\$
Total Unrestricted Net Assets:	\$307,296	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$80,313	\$367,655	\$31,000
Per Capita Debt:	\$200	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$911,262	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,272	\$2,082	\$714
Revenue Collected During FY 07:	\$87,642	\$192,670	\$73,226
Expenditures During FY 07:	\$132,142	\$188,012	\$78,194
Per Capita Revenue:	\$219	\$488	\$184
Per Capita Expenditures:	\$330	\$486	\$201
Operating Income (loss):	-\$44,500	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	667.23%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$881,685	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,199	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Schaumburg Village**

Unit Code: **016/515/32**

County: **COOK**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$240,512,278

Equalized Assessed Valuation:

\$3,959,856,016

Population:

75,386

Employees:

Full Time:

558

Part Time:

178

Salaries Paid:

\$43,504,767

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$51,183,379	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$679	\$409	\$353
Revenue Collected During FY 07:	\$85,259,851	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$78,801,447	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$1,131	\$860	\$843
Per Capita Expenditures:	\$1,045	\$825	\$810
Revenues over (under) Expenditures:	\$6,458,404	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	63.67%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$50,174,954	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$666	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$22,800,140	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$50,714,796	\$8,588,109	\$11,470,800

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$319,087,690	\$65,742,574	\$41,290,999
Per Capita Debt:	\$4,233	\$1,242	\$972
General Obligation Debt over EAV:	7.92%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$120,339,594	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$1,596	\$1,159	\$985
Revenue Collected During FY 07:	\$39,014,671	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$45,848,000	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$518	\$296	\$246
Per Capita Expenditures:	\$608	\$270	\$220
Operating Income (loss):	-\$6,833,329	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	262.45%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$120,328,876	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$1,596	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Schiller Park Village

Unit Code: 016/520/32

County: COOK

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$31,926,884

Equalized Assessed Valuation:

\$399,111,921

Population:

11,597

Employees:

Full Time:

96

Part Time:

200

Salaries Paid:

\$7,602,025

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$6,308,308	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$544	\$504	\$352
Revenue Collected During FY 07:	\$16,057,726	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$12,870,552	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,385	\$705	\$543
Per Capita Expenditures:	\$1,110	\$667	\$526
Revenues over (under) Expenditures:	\$3,187,174	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	65.82%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$8,471,030	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$730	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$5,334,917	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$9,100,365	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$29,491,488	\$7,233,139	\$1,769,840
Per Capita Debt:	\$2,543	\$1,147	\$512
General Obligation Debt over EAV:	7.38%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,974,045	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$170	\$1,251	\$964
Revenue Collected During FY 07:	\$2,555,900	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,814,714	\$2,265,573	\$984,738
Per Capita Revenue:	\$220	\$425	\$269
Per Capita Expenditures:	\$156	\$382	\$256
Operating Income (loss):	\$741,186	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	132.54%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,405,204	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$207	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Schram City Village

Unit Code: 068/075/32

County: MONTGOME

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$582,000

Equalized Assessed Valuation:

\$3,578,427

Population:

653

Employees:

Full Time:

3

Part Time:

3

Salaries Paid:

\$76,232

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$49,063	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$75	\$626	\$410
Revenue Collected During FY 07:	\$165,363	\$238,534	\$106,702
Expenditures During FY 07:	\$200,057	\$214,348	\$98,263
Per Capita Revenue:	\$253	\$560	\$265
Per Capita Expenditures:	\$306	\$503	\$242
Revenues over (under) Expenditures:	-\$34,694	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	19.49%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$38,982	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$60	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$38,982	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$69,633	\$367,655	\$31,000
Per Capita Debt:	\$107	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$635,770	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$974	\$2,082	\$714
Revenue Collected During FY 07:	\$141,285	\$192,670	\$73,226
Expenditures During FY 07:	\$122,668	\$188,012	\$78,194
Per Capita Revenue:	\$216	\$488	\$184
Per Capita Expenditures:	\$188	\$486	\$201
Operating Income (loss):	\$18,617	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	533.46%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$654,387	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,002	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sciota Village**

Unit Code: **062/050/32**

County: **MCDONOUGH**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$73,900

Equalized Assessed Valuation:

\$592,994

Population:

58

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$64,781	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,117	\$626	\$410
Revenue Collected During FY 07:	\$15,367	\$238,534	\$106,702
Expenditures During FY 07:	\$9,966	\$214,348	\$98,263
Per Capita Revenue:	\$265	\$560	\$265
Per Capita Expenditures:	\$172	\$503	\$242
Revenues over (under) Expenditures:	\$5,401	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	704.21%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$70,182	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,210	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$70,182	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$76,000	\$367,655	\$31,000
Per Capita Debt:	\$1,310	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$28,920	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$499	\$2,082	\$714
Revenue Collected During FY 07:	\$27,210	\$192,670	\$73,226
Expenditures During FY 07:	\$19,863	\$188,012	\$78,194
Per Capita Revenue:	\$469	\$488	\$184
Per Capita Expenditures:	\$342	\$486	\$201
Operating Income (loss):	\$7,347	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	182.59%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$36,267	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$625	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Scottville Village**

Unit Code: **056/100/32**

County: **MACOUPIN**

Fiscal Year End:

6/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$28,500

Equalized Assessed Valuation:

\$737,443

Population:

140

Employees:

Full Time:

8

Part Time:

Salaries Paid:

\$6,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$33,294	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$238	\$626	\$410
Revenue Collected During FY 07:	\$37,080	\$238,534	\$106,702
Expenditures During FY 07:	\$34,788	\$214,348	\$98,263
Per Capita Revenue:	\$265	\$560	\$265
Per Capita Expenditures:	\$248	\$503	\$242
Revenues over (under) Expenditures:	\$2,292	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	102.29%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$35,586	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$254	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$33,294	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Seaton Village**

Unit Code: **066/040/32**

County: **MERCER**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$93,308

Equalized Assessed Valuation:

\$1,274,767

Population:

231

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$103,065	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$446	\$626	\$410
Revenue Collected During FY 07:	\$47,063	\$238,534	\$106,702
Expenditures During FY 07:	\$17,149	\$214,348	\$98,263
Per Capita Revenue:	\$204	\$560	\$265
Per Capita Expenditures:	\$74	\$503	\$242
Revenues over (under) Expenditures:	\$29,914	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	775.43%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$132,979	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$576	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$132,979	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$29,183	\$367,655	\$31,000
Per Capita Debt:	\$126	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$295,329	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,278	\$2,082	\$714
Revenue Collected During FY 07:	\$26,920	\$192,670	\$73,226
Expenditures During FY 07:	\$36,222	\$188,012	\$78,194
Per Capita Revenue:	\$117	\$488	\$184
Per Capita Expenditures:	\$157	\$486	\$201
Operating Income (loss):	-\$9,302	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	789.65%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$286,027	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,238	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Seatonville Village**

Unit Code: **006/095/32**

County: **BUREAU**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$259,100

Equalized Assessed Valuation:

\$2,742,412

Population:

303

Employees:

Full Time:

1

Part Time:

6

Salaries Paid:

\$25,857

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$161,160	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$532	\$626	\$410
Revenue Collected During FY 07:	\$85,096	\$238,534	\$106,702
Expenditures During FY 07:	\$46,903	\$214,348	\$98,263
Per Capita Revenue:	\$281	\$560	\$265
Per Capita Expenditures:	\$155	\$503	\$242
Revenues over (under) Expenditures:	\$38,193	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	425.03%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$199,353	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$658	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,791	\$34,107	\$
Total Unrestricted Net Assets:	\$234,710	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$254,148	\$367,655	\$31,000
Per Capita Debt:	\$839	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$495,932	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,637	\$2,082	\$714
Revenue Collected During FY 07:	\$71,961	\$192,670	\$73,226
Expenditures During FY 07:	\$85,589	\$188,012	\$78,194
Per Capita Revenue:	\$237	\$488	\$184
Per Capita Expenditures:	\$282	\$486	\$201
Operating Income (loss):	-\$13,628	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	563.51%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$482,304	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,592	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Secor Village

Unit Code: 102/065/32

County: WOODFORD

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$162,000

Equalized Assessed Valuation:

\$3,204,615

Population:

374

Employees:

Full Time:

2

Part Time:

8

Salaries Paid:

\$35,297

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$133,385	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$357	\$626	\$410
Revenue Collected During FY 07:	\$115,642	\$238,534	\$106,702
Expenditures During FY 07:	\$79,942	\$214,348	\$98,263
Per Capita Revenue:	\$309	\$560	\$265
Per Capita Expenditures:	\$214	\$503	\$242
Revenues over (under) Expenditures:	\$35,700	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	157.09%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$125,584	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$336	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$125,583	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$381,602	\$367,655	\$31,000
Per Capita Debt:	\$1,020	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$330,213	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$883	\$2,082	\$714
Revenue Collected During FY 07:	\$251,136	\$192,670	\$73,226
Expenditures During FY 07:	\$314,525	\$188,012	\$78,194
Per Capita Revenue:	\$671	\$488	\$184
Per Capita Expenditures:	\$841	\$486	\$201
Operating Income (loss):	-\$63,389	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	98.66%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$310,325	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$830	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Seneca Village**

Unit Code: **050/100/32**

County: **LASALLE**

Fiscal Year End:

3/31/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$10,007,800

Equalized Assessed Valuation:

\$35,150,069

Population:

2,000

Employees:

Full Time:

6

Part Time:

40

Salaries Paid:

\$747,280

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,258,946	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$629	\$504	\$352
Revenue Collected During FY 07:	\$1,476,540	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,541,430	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$738	\$705	\$543
Per Capita Expenditures:	\$771	\$667	\$526
Revenues over (under) Expenditures:	-\$64,890	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	75.85%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,169,156	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$585	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$125,893	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,393,520	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,366,434	\$7,233,139	\$1,769,840
Per Capita Debt:	\$683	\$1,147	\$512
General Obligation Debt over EAV:	1.83%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,764,104	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,882	\$1,251	\$964
Revenue Collected During FY 07:	\$576,590	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$693,230	\$2,265,573	\$984,738
Per Capita Revenue:	\$288	\$425	\$269
Per Capita Expenditures:	\$347	\$382	\$256
Operating Income (loss):	-\$116,640	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	526.15%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,647,464	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,824	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Shabbona Village**

Unit Code: **019/055/32**

County: **DEKALB**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$498,860

Equalized Assessed Valuation:

\$14,554,938

Population:

929

Employees:

Full Time:

2

Part Time:

13

Salaries Paid:

\$80,544

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$304,623	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$328	\$626	\$410
Revenue Collected During FY 07:	\$478,890	\$238,534	\$106,702
Expenditures During FY 07:	\$327,837	\$214,348	\$98,263
Per Capita Revenue:	\$515	\$560	\$265
Per Capita Expenditures:	\$353	\$503	\$242
Revenues over (under) Expenditures:	\$151,053	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	138.95%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$455,516	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$490	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$455,517	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$570,750	\$367,655	\$31,000
Per Capita Debt:	\$614	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$537,406	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$578	\$2,082	\$714
Revenue Collected During FY 07:	\$171,289	\$192,670	\$73,226
Expenditures During FY 07:	\$97,509	\$188,012	\$78,194
Per Capita Revenue:	\$184	\$488	\$184
Per Capita Expenditures:	\$105	\$486	\$201
Operating Income (loss):	\$73,780	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	534.47%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$521,156	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$561	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Shannon Village

Unit Code: 008/035/32

County: CARROLL

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$756,500

Equalized Assessed Valuation:

\$9,559,826

Population:

900

Employees:

Full Time:

4

Part Time:

9

Salaries Paid:

\$130,976

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$210,134	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$233	\$626	\$410
Revenue Collected During FY 07:	\$363,134	\$238,534	\$106,702
Expenditures During FY 07:	\$359,579	\$214,348	\$98,263
Per Capita Revenue:	\$403	\$560	\$265
Per Capita Expenditures:	\$400	\$503	\$242
Revenues over (under) Expenditures:	\$3,555	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	28.00%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$100,670	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$112	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$56,993	\$34,107	\$
Total Unrestricted Net Assets:	\$43,677	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$230,000	\$367,655	\$31,000
Per Capita Debt:	\$256	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,268,995	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,410	\$2,082	\$714
Revenue Collected During FY 07:	\$197,120	\$192,670	\$73,226
Expenditures During FY 07:	\$225,576	\$188,012	\$78,194
Per Capita Revenue:	\$219	\$488	\$184
Per Capita Expenditures:	\$251	\$486	\$201
Operating Income (loss):	-\$28,456	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	600.05%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,353,558	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,504	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Shawneetown City**

Unit Code: **030/040/30**

County: **GALLATIN**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,218,740

Equalized Assessed Valuation:

\$4,489,804

Population:

1,410

Employees:

Full Time:

10

Part Time:

45

Salaries Paid:

\$241,139

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$169,313	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$120	\$504	\$352
Revenue Collected During FY 07:	\$431,512	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$407,430	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$306	\$705	\$543
Per Capita Expenditures:	\$289	\$667	\$526
Revenues over (under) Expenditures:	\$24,082	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	47.47%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$193,395	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$137	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,307	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$189,088	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,499,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,063	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,363,085	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$967	\$1,251	\$964
Revenue Collected During FY 07:	\$742,307	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$742,525	\$2,265,573	\$984,738
Per Capita Revenue:	\$526	\$425	\$269
Per Capita Expenditures:	\$527	\$382	\$256
Operating Income (loss):	-\$218	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	183.54%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,362,867	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$967	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Sheffield Village**

Unit Code: **006/100/32**

County: **BUREAU**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,550,700

Equalized Assessed Valuation:

\$6,512,289

Population:

1,000

Employees:

Full Time:

3

Part Time:

20

Salaries Paid:

\$130,539

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$185,543	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$186	\$504	\$352
Revenue Collected During FY 07:	\$339,404	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$283,760	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$339	\$705	\$543
Per Capita Expenditures:	\$284	\$667	\$526
Revenues over (under) Expenditures:	\$55,644	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	85.76%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$243,358	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$243	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$51,495	\$2,949	\$
Total Unreserved Funds:	\$191,863	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$717,005	\$7,233,139	\$1,769,840
Per Capita Debt:	\$717	\$1,147	\$512
General Obligation Debt over EAV:	1.15%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$26,816	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$27	\$1,251	\$964
Revenue Collected During FY 07:	\$129,723	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$145,142	\$2,265,573	\$984,738
Per Capita Revenue:	\$130	\$425	\$269
Per Capita Expenditures:	\$145	\$382	\$256
Operating Income (loss):	-\$15,419	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	7.85%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$11,397	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$11	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Shelbyville City

Unit Code: 086/035/30

County: SHELBY

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$15,778,000

Equalized Assessed Valuation:

\$50,355,049

Population:

4,950

Employees:

Full Time:

40

Part Time:

10

Salaries Paid:

\$1,631,306

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,752,043	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$556	\$504	\$352
Revenue Collected During FY 07:	\$2,671,093	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$2,558,367	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$540	\$705	\$543
Per Capita Expenditures:	\$517	\$667	\$526
Revenues over (under) Expenditures:	\$112,726	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	113.54%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,904,769	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$587	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$822,398	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,964,333	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$5,019,500	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,014	\$1,147	\$512
General Obligation Debt over EAV:	7.60%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$7,549,933	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,525	\$1,251	\$964
Revenue Collected During FY 07:	\$1,683,503	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,231,415	\$2,265,573	\$984,738
Per Capita Revenue:	\$340	\$425	\$269
Per Capita Expenditures:	\$249	\$382	\$256
Operating Income (loss):	\$452,088	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	649.82%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$8,002,021	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,617	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sheldon Village

Unit Code: 038/095/32

County: IROQUOIS

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$483,288

Equalized Assessed Valuation:

\$7,044,228

Population:

1,232

Employees:

Full Time:

3

Part Time:

18

Salaries Paid:

\$143,484

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$329,216	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$267	\$504	\$352
Revenue Collected During FY 07:	\$302,988	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$309,647	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$246	\$705	\$543
Per Capita Expenditures:	\$251	\$667	\$526
Revenues over (under) Expenditures:	-\$6,659	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	104.17%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$322,557	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$262	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$145,174	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$322,432	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$665,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$540	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$460,734	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$374	\$1,251	\$964
Revenue Collected During FY 07:	\$96,744	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$108,132	\$2,265,573	\$984,738
Per Capita Revenue:	\$79	\$425	\$269
Per Capita Expenditures:	\$88	\$382	\$256
Operating Income (loss):	-\$11,388	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	415.55%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$449,346	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$365	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Sheridan Village**

Unit Code: **050/105/32**

County: **LASALLE**

Fiscal Year End:

3/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$904,617

Equalized Assessed Valuation:

\$11,371,376

Population:

2,321

Employees:

Full Time:

3

Part Time:

23

Salaries Paid:

\$182,462

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$347,276	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$150	\$504	\$352
Revenue Collected During FY 07:	\$468,704	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$544,211	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$202	\$705	\$543
Per Capita Expenditures:	\$234	\$667	\$526
Revenues over (under) Expenditures:	-\$75,507	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	49.94%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$271,769	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$117	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$145,942	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$235,265	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$	\$1,251	\$964
Revenue Collected During FY 07:	\$	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$	\$2,265,573	\$984,738
Per Capita Revenue:	\$	\$425	\$269
Per Capita Expenditures:	\$	\$382	\$256
Operating Income (loss):	\$	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	0.00%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Sherman Village**

Unit Code: **083/105/32**

County: **SANGAMON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,981,984

Equalized Assessed Valuation:

\$59,596,977

Population:

3,400

Employees:

Full Time:

9

Part Time:

14

Salaries Paid:

\$466,608

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$2,213,252	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$651	\$504	\$352
Revenue Collected During FY 07:	\$2,083,994	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$2,435,849	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$613	\$705	\$543
Per Capita Expenditures:	\$716	\$667	\$526
Revenues over (under) Expenditures:	-\$351,855	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	80.99%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,972,743	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$580	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,732,204	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$2,626,482	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$3,347,543	\$7,233,139	\$1,769,840
Per Capita Debt:	\$985	\$1,147	\$512
General Obligation Debt over EAV:	1.10%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,939,756	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$571	\$1,251	\$964
Revenue Collected During FY 07:	\$259,949	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$323,841	\$2,265,573	\$984,738
Per Capita Revenue:	\$76	\$425	\$269
Per Capita Expenditures:	\$95	\$382	\$256
Operating Income (loss):	-\$63,892	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	437.58%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,417,064	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$417	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Shiloh Village**

Unit Code: **088/125/32**

County: **ST. CLAIR**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,106,550

Equalized Assessed Valuation:

\$2,161,100

Population:

10,575

Employees:

Full Time:

25

Part Time:

9

Salaries Paid:

\$1,259,659

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,180,700	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$206	\$504	\$352
Revenue Collected During FY 07:	\$5,612,554	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$5,344,469	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$531	\$705	\$543
Per Capita Expenditures:	\$505	\$667	\$526
Revenues over (under) Expenditures:	\$268,085	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	46.28%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,473,170	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$234	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$449,321	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,977,703	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$280,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$26	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$454,076	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$43	\$1,251	\$964
Revenue Collected During FY 07:	\$522,016	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$407,586	\$2,265,573	\$984,738
Per Capita Revenue:	\$49	\$425	\$269
Per Capita Expenditures:	\$39	\$382	\$256
Operating Income (loss):	\$114,430	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	139.48%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$568,506	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$54	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Shipman Village

Unit Code: 056/105/32

County: MACOUPIN

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$400,025

Equalized Assessed Valuation:

\$3,368,508

Population:

700

Employees:

Full Time:

2

Part Time:

12

Salaries Paid:

\$47,933

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$182,296	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$260	\$626	\$410
Revenue Collected During FY 07:	\$176,640	\$238,534	\$106,702
Expenditures During FY 07:	\$175,862	\$214,348	\$98,263
Per Capita Revenue:	\$252	\$560	\$265
Per Capita Expenditures:	\$251	\$503	\$242
Revenues over (under) Expenditures:	\$778	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	104.78%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$184,268	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$263	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$184,267	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$80,054	\$367,655	\$31,000
Per Capita Debt:	\$114	\$785	\$104
General Obligation Debt over EAV:	2.38%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,703,878	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,434	\$2,082	\$714
Revenue Collected During FY 07:	\$177,550	\$192,670	\$73,226
Expenditures During FY 07:	\$224,163	\$188,012	\$78,194
Per Capita Revenue:	\$254	\$488	\$184
Per Capita Expenditures:	\$320	\$486	\$201
Operating Income (loss):	-\$46,613	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	739.46%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,657,588	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,368	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Shorewood Village

Unit Code: 099/110/32

County: WILL

Fiscal Year End:

3/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$35,912,009

Equalized Assessed Valuation:

\$402,683,920

Population:

13,822

Employees:

Full Time:

61

Part Time:

Salaries Paid:

\$3,488,097

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,076,004	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$223	\$504	\$352
Revenue Collected During FY 07:	\$10,257,447	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$8,414,665	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$742	\$705	\$543
Per Capita Expenditures:	\$609	\$667	\$526
Revenues over (under) Expenditures:	\$1,842,782	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	54.08%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$4,550,440	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$329	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$171,523	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$9,231,473	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$11,662,657	\$7,233,139	\$1,769,840
Per Capita Debt:	\$844	\$1,147	\$512
General Obligation Debt over EAV:	2.78%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$36,700,327	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$2,655	\$1,251	\$964
Revenue Collected During FY 07:	\$8,407,868	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$4,011,087	\$2,265,573	\$984,738
Per Capita Revenue:	\$608	\$425	\$269
Per Capita Expenditures:	\$290	\$382	\$256
Operating Income (loss):	\$4,396,781	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	985.93%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$39,546,553	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,861	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sibley Village**

Unit Code: **027/050/32**

County: **FORD**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$199,100

Equalized Assessed Valuation:

\$2,135,421

Population:

330

Employees:

Full Time:

Part Time:

12

Salaries Paid:

\$26,806

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$67,457	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$204	\$626	\$410
Revenue Collected During FY 07:	\$86,654	\$238,534	\$106,702
Expenditures During FY 07:	\$84,284	\$214,348	\$98,263
Per Capita Revenue:	\$263	\$560	\$265
Per Capita Expenditures:	\$255	\$503	\$242
Revenues over (under) Expenditures:	\$2,370	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	82.85%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$69,827	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$212	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,113	\$34,107	\$
Total Unrestricted Net Assets:	\$40,714	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$99,484	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$301	\$2,082	\$714
Revenue Collected During FY 07:	\$40,120	\$192,670	\$73,226
Expenditures During FY 07:	\$28,954	\$188,012	\$78,194
Per Capita Revenue:	\$122	\$488	\$184
Per Capita Expenditures:	\$88	\$486	\$201
Operating Income (loss):	\$11,166	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	382.16%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$110,650	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$335	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sidell Village

Unit Code: 092/095/32

County: VERMILION

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$209,039

Equalized Assessed Valuation:

\$2,833,340

Population:

626

Employees:

Full Time:

Part Time:

16

Salaries Paid:

\$42,505

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$66,730	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$107	\$626	\$410
Revenue Collected During FY 07:	\$135,872	\$238,534	\$106,702
Expenditures During FY 07:	\$102,214	\$214,348	\$98,263
Per Capita Revenue:	\$217	\$560	\$265
Per Capita Expenditures:	\$163	\$503	\$242
Revenues over (under) Expenditures:	\$33,658	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	108.05%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$110,438	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$176	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$40,034	\$34,107	\$
Total Unrestricted Net Assets:	\$70,404	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$4,007	\$367,655	\$31,000
Per Capita Debt:	\$6	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$138,130	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$221	\$2,082	\$714
Revenue Collected During FY 07:	\$49,007	\$192,670	\$73,226
Expenditures During FY 07:	\$50,133	\$188,012	\$78,194
Per Capita Revenue:	\$78	\$488	\$184
Per Capita Expenditures:	\$80	\$486	\$201
Operating Income (loss):	-\$1,126	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	273.28%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$137,004	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$219	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sidney Village

Unit Code: 010/100/32

County: CHAMPAIGN

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$844,000

Equalized Assessed Valuation:

\$16,060,796

Population:

1,100

Employees:

Full Time:

2

Part Time:

13

Salaries Paid:

\$94,256

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$133,656	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$122	\$504	\$352
Revenue Collected During FY 07:	\$270,914	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$259,944	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$246	\$705	\$543
Per Capita Expenditures:	\$236	\$667	\$526
Revenues over (under) Expenditures:	\$10,970	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	56.17%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$146,012	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$133	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$45,827	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$100,185	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$618,305	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$562	\$1,251	\$964
Revenue Collected During FY 07:	\$172,230	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$168,202	\$2,265,573	\$984,738
Per Capita Revenue:	\$157	\$425	\$269
Per Capita Expenditures:	\$153	\$382	\$256
Operating Income (loss):	\$4,028	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	369.17%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$620,947	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$564	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sigel Town**

Unit Code: **086/040/31**

County: **SHELBY**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$471,000

Equalized Assessed Valuation:

\$3,375,896

Population:

350

Employees:

Full Time:

Part Time:

6

Salaries Paid:

\$26,247

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$211,484	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$604	\$626	\$410
Revenue Collected During FY 07:	\$99,342	\$238,534	\$106,702
Expenditures During FY 07:	\$115,198	\$214,348	\$98,263
Per Capita Revenue:	\$284	\$560	\$265
Per Capita Expenditures:	\$329	\$503	\$242
Revenues over (under) Expenditures:	-\$15,856	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	169.82%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$195,628	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$559	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$60,322	\$34,107	\$
Total Unrestricted Net Assets:	\$129,829	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$357,753	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,022	\$2,082	\$714
Revenue Collected During FY 07:	\$70,076	\$192,670	\$73,226
Expenditures During FY 07:	\$62,719	\$188,012	\$78,194
Per Capita Revenue:	\$200	\$488	\$184
Per Capita Expenditures:	\$179	\$486	\$201
Operating Income (loss):	\$7,357	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	582.14%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$365,110	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,043	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Silvis City**

Unit Code: **081/080/30**

County: **ROCK ISLAN**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$15,234,360

Equalized Assessed Valuation:

\$58,229,240

Population:

7,269

Employees:

Full Time:

40

Part Time:

65

Salaries Paid:

\$2,113,290

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,805,810	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$524	\$504	\$352
Revenue Collected During FY 07:	\$7,837,555	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$6,447,986	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,078	\$705	\$543
Per Capita Expenditures:	\$887	\$667	\$526
Revenues over (under) Expenditures:	\$1,389,569	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	59.42%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$3,831,592	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$527	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,121,961	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$2,709,509	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$10,481,739	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,442	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$7,445,509	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,024	\$1,251	\$964
Revenue Collected During FY 07:	\$1,049,988	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,013,735	\$2,265,573	\$984,738
Per Capita Revenue:	\$144	\$425	\$269
Per Capita Expenditures:	\$139	\$382	\$256
Operating Income (loss):	\$36,253	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	757.19%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$7,675,950	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,056	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Simpson Village

Unit Code: 044/035/32

County: JOHNSON

Fiscal Year End:

3/31/2007

Accounting Method:

Cash

Appropriation or Budget:

\$30,257

Equalized Assessed Valuation:

\$107,463

Population:

50

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$66,282	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,326	\$626	\$410
Revenue Collected During FY 07:	\$12,627	\$238,534	\$106,702
Expenditures During FY 07:	\$30,257	\$214,348	\$98,263
Per Capita Revenue:	\$253	\$560	\$265
Per Capita Expenditures:	\$605	\$503	\$242
Revenues over (under) Expenditures:	-\$17,630	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	160.80%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$48,652	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$973	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$85,406	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sims Village**

Unit Code: **096/045/32**

County: **WAYNE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$354,060

Equalized Assessed Valuation:

\$557,888

Population:

300

Employees:

Full Time:

2

Part Time:

7

Salaries Paid:

\$34,492

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$33,933	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$113	\$626	\$410
Revenue Collected During FY 07:	\$63,114	\$238,534	\$106,702
Expenditures During FY 07:	\$61,907	\$214,348	\$98,263
Per Capita Revenue:	\$210	\$560	\$265
Per Capita Expenditures:	\$206	\$503	\$242
Revenues over (under) Expenditures:	\$1,207	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	59.83%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$37,040	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$123	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$40,094	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$362,490	\$367,655	\$31,000
Per Capita Debt:	\$1,208	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$835,956	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,787	\$2,082	\$714
Revenue Collected During FY 07:	\$216,910	\$192,670	\$73,226
Expenditures During FY 07:	\$242,075	\$188,012	\$78,194
Per Capita Revenue:	\$723	\$488	\$184
Per Capita Expenditures:	\$807	\$486	\$201
Operating Income (loss):	-\$25,165	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	334.15%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$808,891	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,696	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Skokie Village

Unit Code: 016/525/32

County: COOK

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$101,122,713

Equalized Assessed Valuation:

\$2,437,203,337

Population:

63,348

Employees:

Full Time:

459

Part Time:

52

Salaries Paid:

\$32,394,640

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$32,561,364	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$514	\$409	\$353
Revenue Collected During FY 07:	\$60,562,866	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$51,513,592	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$956	\$860	\$843
Per Capita Expenditures:	\$813	\$825	\$810
Revenues over (under) Expenditures:	\$9,049,274	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	62.98%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$32,444,376	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$512	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$11,448,593	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$78,057,818	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$60,217,187	\$65,742,574	\$41,290,999
Per Capita Debt:	\$951	\$1,242	\$972
General Obligation Debt over EAV:	2.33%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$20,382,853	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$322	\$1,159	\$985
Revenue Collected During FY 07:	\$9,102,141	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$6,672,580	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$144	\$296	\$246
Per Capita Expenditures:	\$105	\$270	\$220
Operating Income (loss):	\$2,429,561	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	321.57%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$21,457,060	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$339	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sleepy Hollow Village

Unit Code: 045/085/32

County: KANE

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,844,160

Equalized Assessed Valuation:

\$125,615,318

Population:

3,704

Employees:

Full Time:

12

Part Time:

15

Salaries Paid:

\$633,419

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,294,805	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$350	\$504	\$352
Revenue Collected During FY 07:	\$1,594,369	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,489,480	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$430	\$705	\$543
Per Capita Expenditures:	\$402	\$667	\$526
Revenues over (under) Expenditures:	\$104,889	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	84.27%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,255,116	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$339	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$535,170	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,486,787	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,294,737	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$890	\$1,251	\$964
Revenue Collected During FY 07:	\$674,225	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$744,594	\$2,265,573	\$984,738
Per Capita Revenue:	\$182	\$425	\$269
Per Capita Expenditures:	\$201	\$382	\$256
Operating Income (loss):	-\$70,369	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	433.04%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,224,368	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$871	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Smithfield Village**

Unit Code: **029/095/32**

County: **FULTON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$54,175

Equalized Assessed Valuation:

\$888,241

Population:

208

Employees:

Full Time:

Part Time:

11

Salaries Paid:

\$9,710

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$310,242	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,492	\$626	\$410
Revenue Collected During FY 07:	\$46,381	\$238,534	\$106,702
Expenditures During FY 07:	\$23,502	\$214,348	\$98,263
Per Capita Revenue:	\$223	\$560	\$265
Per Capita Expenditures:	\$113	\$503	\$242
Revenues over (under) Expenditures:	\$22,879	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	1115.31%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$262,121	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,260	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$262,121	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$580,000	\$367,655	\$31,000
Per Capita Debt:	\$2,788	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$454,118	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,183	\$2,082	\$714
Revenue Collected During FY 07:	\$669,484	\$192,670	\$73,226
Expenditures During FY 07:	\$54,620	\$188,012	\$78,194
Per Capita Revenue:	\$3,219	\$488	\$184
Per Capita Expenditures:	\$263	\$486	\$201
Operating Income (loss):	\$614,864	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	2087.11%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,139,982	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$5,481	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Smithton Village**

Unit Code: **088/130/32**

County: **ST. CLAIR**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,368,500

Equalized Assessed Valuation:

\$54,969,505

Population:

3,001

Employees:

Full Time:

18

Part Time:

37

Salaries Paid:

\$554,584

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$677,393	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$226	\$504	\$352
Revenue Collected During FY 07:	\$1,309,953	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,239,846	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$437	\$705	\$543
Per Capita Expenditures:	\$413	\$667	\$526
Revenues over (under) Expenditures:	\$70,107	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	75.29%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$933,500	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$311	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$294,545	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$638,955	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,686,215	\$7,233,139	\$1,769,840
Per Capita Debt:	\$562	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,415,583	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$472	\$1,251	\$964
Revenue Collected During FY 07:	\$959,295	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$730,992	\$2,265,573	\$984,738
Per Capita Revenue:	\$320	\$425	\$269
Per Capita Expenditures:	\$244	\$382	\$256
Operating Income (loss):	\$228,303	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	224.88%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,643,886	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$548	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Somonauk Village**

Unit Code: **019/060/32**

County: **DEKALB**

Fiscal Year End:

4/30/2007

Accounting Method:

Combination

Appropriation or Budget:

\$1,416,337

Equalized Assessed Valuation:

\$36,747,429

Population:

1,325

Employees:

Full Time:

7

Part Time:

7

Salaries Paid:

\$323,216

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$911,902	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$688	\$504	\$352
Revenue Collected During FY 07:	\$924,147	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$734,050	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$697	\$705	\$543
Per Capita Expenditures:	\$554	\$667	\$526
Revenues over (under) Expenditures:	\$190,097	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	125.51%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$921,334	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$695	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$592,869	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$903,334	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,575,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,189	\$1,147	\$512
General Obligation Debt over EAV:	4.29%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,595,416	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,959	\$1,251	\$964
Revenue Collected During FY 07:	\$578,444	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$473,898	\$2,265,573	\$984,738
Per Capita Revenue:	\$437	\$425	\$269
Per Capita Expenditures:	\$358	\$382	\$256
Operating Income (loss):	\$104,546	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	593.04%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,810,411	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,121	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sorento Village**

Unit Code: **003/045/32** County: **BOND**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,192,800**

Equalized Assessed Valuation: **\$1,845,225**

Population: **601**

Employees:

Full Time: **2**

Part Time: **14**

Salaries Paid: **\$42,628**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$188,213	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$313	\$626	\$410
Revenue Collected During FY 07:	\$314,389	\$238,534	\$106,702
Expenditures During FY 07:	\$240,953	\$214,348	\$98,263
Per Capita Revenue:	\$523	\$560	\$265
Per Capita Expenditures:	\$401	\$503	\$242
Revenues over (under) Expenditures:	\$73,436	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	110.72%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$266,781	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$444	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$266,781	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$448,935	\$367,655	\$31,000
Per Capita Debt:	\$747	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$39,893	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$66	\$2,082	\$714
Revenue Collected During FY 07:	\$215,532	\$192,670	\$73,226
Expenditures During FY 07:	\$305,190	\$188,012	\$78,194
Per Capita Revenue:	\$359	\$488	\$184
Per Capita Expenditures:	\$508	\$486	\$201
Operating Income (loss):	-\$89,658	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	-17.99%	453.77%	320.39%
Ending Retained Earnings for FY 07:	-\$54,897	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	-\$91	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **South Barrington Village**

Unit Code: **016/530/32**

County: **COOK**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,629,550

Equalized Assessed Valuation:

\$411,032,883

Population:

3,760

Employees:

Full Time:

22

Part Time:

11

Salaries Paid:

\$1,875,586

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,505,149	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$666	\$504	\$352
Revenue Collected During FY 07:	\$5,679,825	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$4,046,855	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,511	\$705	\$543
Per Capita Expenditures:	\$1,076	\$667	\$526
Revenues over (under) Expenditures:	\$1,632,970	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	62.47%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,528,119	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$672	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$787,519	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$4,068,342	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$8,340,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$2,218	\$1,147	\$512
General Obligation Debt over EAV:	2.03%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$832,873	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$222	\$1,251	\$964
Revenue Collected During FY 07:	\$791,604	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$326,165	\$2,265,573	\$984,738
Per Capita Revenue:	\$211	\$425	\$269
Per Capita Expenditures:	\$87	\$382	\$256
Operating Income (loss):	\$465,439	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	398.05%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,298,312	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$345	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **South Beloit City**

Unit Code: **101/050/30** County: **WINNEBAGO**

Fiscal Year End: **6/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,794,973**

Equalized Assessed Valuation: **\$94,783,239**

Population: **8,336**

Employees:

Full Time: **35**

Part Time: **36**

Salaries Paid: **\$1,777,908**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,751,882	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$570	\$504	\$352
Revenue Collected During FY 07:	\$4,681,144	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$4,884,827	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$562	\$705	\$543
Per Capita Expenditures:	\$586	\$667	\$526
Revenues over (under) Expenditures:	-\$203,683	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	91.29%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$4,459,469	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$535	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,044,015	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$3,505,068	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,911,393	\$7,233,139	\$1,769,840
Per Capita Debt:	\$349	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,033,893	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$604	\$1,251	\$964
Revenue Collected During FY 07:	\$1,126,607	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$883,379	\$2,265,573	\$984,738
Per Capita Revenue:	\$135	\$425	\$269
Per Capita Expenditures:	\$106	\$382	\$256
Operating Income (loss):	\$243,228	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	597.38%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$5,277,121	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$633	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Chicago Heights Village

Unit Code: 016/535/32 County: COOK

Fiscal Year End: 4/30/2007

Accounting Method: Modified Accrual

Appropriation or Budget: \$6,989,193

Equalized Assessed Valuation: \$77,474,837

Population: 3,970

Employees:

Full Time: 24

Part Time: 96

Salaries Paid: \$1,574,930

Blended Component Units

Number Submitted = 2

Firefighters' Pension Fund

Police Pension Fund

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$88,781	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$22	\$504	\$352
Revenue Collected During FY 07:	\$4,352,515	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$4,220,811	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,096	\$705	\$543
Per Capita Expenditures:	\$1,063	\$667	\$526
Revenues over (under) Expenditures:	\$131,704	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	8.87%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$374,429	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$94	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$622,167	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$415,079	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$4,800,636	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,209	\$1,147	\$512
General Obligation Debt over EAV:	4.40%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$4,008,373	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,010	\$1,251	\$964
Revenue Collected During FY 07:	\$760,023	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$883,911	\$2,265,573	\$984,738
Per Capita Revenue:	\$191	\$425	\$269
Per Capita Expenditures:	\$223	\$382	\$256
Operating Income (loss):	-\$123,888	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	439.47%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,884,485	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$978	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Elgin Village

Unit Code: 045/090/32

County: KANE

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$19,275,082

Equalized Assessed Valuation:

\$651,611,621

Population:

20,844

Employees:

Full Time:

88

Part Time:

13

Salaries Paid:

\$5,337,568

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$9,482,165	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$455	\$504	\$352
Revenue Collected During FY 07:	\$11,923,678	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$10,010,284	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$572	\$705	\$543
Per Capita Expenditures:	\$480	\$667	\$526
Revenues over (under) Expenditures:	\$1,913,394	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	106.37%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$10,647,928	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$511	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,525,436	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$14,685,534	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$6,920,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$332	\$1,147	\$512
General Obligation Debt over EAV:	0.29%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$24,032,478	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,153	\$1,251	\$964
Revenue Collected During FY 07:	\$4,607,550	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$4,596,224	\$2,265,573	\$984,738
Per Capita Revenue:	\$221	\$425	\$269
Per Capita Expenditures:	\$221	\$382	\$256
Operating Income (loss):	\$11,326	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	528.85%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$24,307,169	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,166	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Holland Village

Unit Code: 016/540/32

County: COOK

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$32,226,574

Equalized Assessed Valuation:

\$440,394,363

Population:

22,147

Employees:

Full Time:

133

Part Time:

199

Salaries Paid:

\$9,736,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,809,253	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$127	\$504	\$352
Revenue Collected During FY 07:	\$20,971,901	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$20,805,679	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$947	\$705	\$543
Per Capita Expenditures:	\$939	\$667	\$526
Revenues over (under) Expenditures:	\$166,222	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	20.14%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$4,190,475	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$189	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$471,425	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$14,850,560	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$40,991,902	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,851	\$1,147	\$512
General Obligation Debt over EAV:	8.80%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$6,069,521	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$274	\$1,251	\$964
Revenue Collected During FY 07:	\$2,798,658	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$3,402,654	\$2,265,573	\$984,738
Per Capita Revenue:	\$126	\$425	\$269
Per Capita Expenditures:	\$154	\$382	\$256
Operating Income (loss):	-\$603,996	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	205.65%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$6,997,597	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$316	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Jacksonville Village

Unit Code: 069/045/32

County: MORGAN

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,616,100

Equalized Assessed Valuation:

\$38,721,198

Population:

3,475

Employees:

Full Time:

12

Part Time:

18

Salaries Paid:

\$546,637

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,094,418	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$603	\$504	\$352
Revenue Collected During FY 07:	\$1,826,611	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,659,999	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$526	\$705	\$543
Per Capita Expenditures:	\$478	\$667	\$526
Revenues over (under) Expenditures:	\$166,612	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	136.21%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,261,030	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$651	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$27,517	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$2,216,219	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,361,697	\$7,233,139	\$1,769,840
Per Capita Debt:	\$680	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$4,697,093	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,352	\$1,251	\$964
Revenue Collected During FY 07:	\$878,926	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$771,188	\$2,265,573	\$984,738
Per Capita Revenue:	\$253	\$425	\$269
Per Capita Expenditures:	\$222	\$382	\$256
Operating Income (loss):	\$107,738	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	623.04%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$4,804,831	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,383	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Pekin Village

Unit Code: 090/075/32

County: TAZEWELL

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$8,240,909

Equalized Assessed Valuation:

\$6,865,968

Population:

1,162

Employees:

Full Time:

5

Part Time:

7

Salaries Paid:

\$202,092

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$37,220	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$32	\$504	\$352
Revenue Collected During FY 07:	\$371,299	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$382,719	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$320	\$705	\$543
Per Capita Expenditures:	\$329	\$667	\$526
Revenues over (under) Expenditures:	-\$11,420	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	7.79%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$29,800	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$26	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$48,889	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$19,089	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,057,653	\$7,233,139	\$1,769,840
Per Capita Debt:	\$910	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	-\$823,291	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	-\$709	\$1,251	\$964
Revenue Collected During FY 07:	\$311,594	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$211,656	\$2,265,573	\$984,738
Per Capita Revenue:	\$268	\$425	\$269
Per Capita Expenditures:	\$182	\$382	\$256
Operating Income (loss):	\$99,938	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	-343.65%	474.72%	342.84%
Ending Retained Earnings for FY 07:	-\$727,353	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	-\$626	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Roxana Village

Unit Code: 057/110/32

County: MADISON

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,361,900

Equalized Assessed Valuation:

\$13,951,550

Population:

1,813

Employees:

Full Time:

9

Part Time:

9

Salaries Paid:

\$413,949

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$32,574	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$18	\$504	\$352
Revenue Collected During FY 07:	\$754,011	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$780,790	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$416	\$705	\$543
Per Capita Expenditures:	\$431	\$667	\$526
Revenues over (under) Expenditures:	-\$26,779	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	0.74%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$5,795	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$3	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$180,808	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$81,704	\$7,233,139	\$1,769,840
Per Capita Debt:	\$45	\$1,147	\$512
General Obligation Debt over EAV:	0.07%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,003,721	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,105	\$1,251	\$964
Revenue Collected During FY 07:	\$509,284	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$586,554	\$2,265,573	\$984,738
Per Capita Revenue:	\$281	\$425	\$269
Per Capita Expenditures:	\$324	\$382	\$256
Operating Income (loss):	-\$77,270	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	328.44%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,926,451	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,063	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **South Wilmington Village**

Unit Code: **032/070/32**

County: **GRUNDY**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,261,714

Equalized Assessed Valuation:

\$10,353,688

Population:

1,000

Employees:

Full Time:

1

Part Time:

11

Salaries Paid:

\$66,106

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$251,850	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$252	\$504	\$352
Revenue Collected During FY 07:	\$294,595	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$313,187	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$295	\$705	\$543
Per Capita Expenditures:	\$313	\$667	\$526
Revenues over (under) Expenditures:	-\$18,592	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	74.96%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$234,758	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$235	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$29,467	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$205,291	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$5,071	\$7,233,139	\$1,769,840
Per Capita Debt:	\$5	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$22,167	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$22	\$1,251	\$964
Revenue Collected During FY 07:	\$99,756	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$80,158	\$2,265,573	\$984,738
Per Capita Revenue:	\$100	\$425	\$269
Per Capita Expenditures:	\$80	\$382	\$256
Operating Income (loss):	\$19,598	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	569.08%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$456,165	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$456	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Southern View Village

Unit Code: 083/110/32

County: SANGAMON

Fiscal Year End:

5/31/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,132,525

Equalized Assessed Valuation:

\$18,263,993

Population:

1,657

Employees:

Full Time:

9

Part Time:

18

Salaries Paid:

\$283,020

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,018,981	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$615	\$504	\$352
Revenue Collected During FY 07:	\$727,595	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$851,791	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$439	\$705	\$543
Per Capita Expenditures:	\$514	\$667	\$526
Revenues over (under) Expenditures:	-\$124,196	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	105.05%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$894,785	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$540	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$94,780	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$800,037	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$6,240	\$7,233,139	\$1,769,840
Per Capita Debt:	\$4	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$	\$1,251	\$964
Revenue Collected During FY 07:	\$	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$	\$2,265,573	\$984,738
Per Capita Revenue:	\$	\$425	\$269
Per Capita Expenditures:	\$	\$382	\$256
Operating Income (loss):	\$	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	0.00%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sparland Village

Unit Code: 059/025/32

County: MARSHALL

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$270,504

Equalized Assessed Valuation:

\$2,455,074

Population:

504

Employees:

Full Time:

Part Time:

14

Salaries Paid:

\$38,247

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$134,140	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$266	\$626	\$410
Revenue Collected During FY 07:	\$111,334	\$238,534	\$106,702
Expenditures During FY 07:	\$89,525	\$214,348	\$98,263
Per Capita Revenue:	\$221	\$560	\$265
Per Capita Expenditures:	\$178	\$503	\$242
Revenues over (under) Expenditures:	\$21,809	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	174.20%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$155,949	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$309	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$60,333	\$34,107	\$
Total Unrestricted Net Assets:	\$95,616	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$349,384	\$367,655	\$31,000
Per Capita Debt:	\$693	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$254,772	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$506	\$2,082	\$714
Revenue Collected During FY 07:	\$317,057	\$192,670	\$73,226
Expenditures During FY 07:	\$135,252	\$188,012	\$78,194
Per Capita Revenue:	\$629	\$488	\$184
Per Capita Expenditures:	\$268	\$486	\$201
Operating Income (loss):	\$181,805	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	322.79%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$436,577	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$866	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Sparta City**

Unit Code: **079/065/30**

County: **RANDOLPH**

Fiscal Year End:

3/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,720,220

Equalized Assessed Valuation:

\$33,045,823

Population:

4,354

Employees:

Full Time:

39

Part Time:

58

Salaries Paid:

\$1,633,533

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$8,452,246	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$1,941	\$504	\$352
Revenue Collected During FY 07:	\$3,919,927	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$3,492,993	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$900	\$705	\$543
Per Capita Expenditures:	\$802	\$667	\$526
Revenues over (under) Expenditures:	\$426,934	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	245.76%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$8,584,409	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,972	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$398,249	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$5,308,577	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$12,282,067	\$7,233,139	\$1,769,840
Per Capita Debt:	\$2,821	\$1,147	\$512
General Obligation Debt over EAV:	9.68%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,800,481	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,332	\$1,251	\$964
Revenue Collected During FY 07:	\$2,588,261	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,756,290	\$2,265,573	\$984,738
Per Capita Revenue:	\$594	\$425	\$269
Per Capita Expenditures:	\$403	\$382	\$256
Operating Income (loss):	\$831,971	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	380.76%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$6,687,223	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,536	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Spaulding Village**

Unit Code: **083/115/32**

County: **SANGAMON**

Fiscal Year End:

5/31/2007

Accounting Method:

Cash

Appropriation or Budget:

\$255,000

Equalized Assessed Valuation:

\$12,896,868

Population:

798

Employees:

Full Time:

Part Time:

3

Salaries Paid:

\$47,381

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$198,484	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$249	\$626	\$410
Revenue Collected During FY 07:	\$260,452	\$238,534	\$106,702
Expenditures During FY 07:	\$248,818	\$214,348	\$98,263
Per Capita Revenue:	\$326	\$560	\$265
Per Capita Expenditures:	\$312	\$503	\$242
Revenues over (under) Expenditures:	\$11,634	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	100.41%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$249,839	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$313	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$244,666	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Spillertown Village**

Unit Code: **100/075/32**

County: **WILLIAMSON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$72,353

Equalized Assessed Valuation:

\$850,733

Population:

222

Employees:

Full Time:

Part Time:

12

Salaries Paid:

\$4,962

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$72,431	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$326	\$626	\$410
Revenue Collected During FY 07:	\$41,290	\$238,534	\$106,702
Expenditures During FY 07:	\$47,126	\$214,348	\$98,263
Per Capita Revenue:	\$186	\$560	\$265
Per Capita Expenditures:	\$212	\$503	\$242
Revenues over (under) Expenditures:	-\$5,836	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	141.31%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$66,595	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$300	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$66,595	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$76,000	\$367,655	\$31,000
Per Capita Debt:	\$342	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$387,753	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,747	\$2,082	\$714
Revenue Collected During FY 07:	\$29,999	\$192,670	\$73,226
Expenditures During FY 07:	\$42,951	\$188,012	\$78,194
Per Capita Revenue:	\$135	\$488	\$184
Per Capita Expenditures:	\$193	\$486	\$201
Operating Income (loss):	-\$12,952	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	872.62%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$374,801	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,688	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Spring Grove Village**

Unit Code: **063/100/32**

County: **MCHENRY**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,940,250

Equalized Assessed Valuation:

\$209,952,469

Population:

5,300

Employees:

Full Time:

17

Part Time:

10

Salaries Paid:

\$993,419

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,901,059	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$547	\$504	\$352
Revenue Collected During FY 07:	\$3,071,891	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$2,352,895	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$580	\$705	\$543
Per Capita Expenditures:	\$444	\$667	\$526
Revenues over (under) Expenditures:	\$718,996	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	148.42%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$3,492,123	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$659	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,624,716	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$3,119,038	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,530,336	\$7,233,139	\$1,769,840
Per Capita Debt:	\$477	\$1,147	\$512
General Obligation Debt over EAV:	0.41%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$940,906	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$178	\$1,251	\$964
Revenue Collected During FY 07:	\$1,127,939	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$342,859	\$2,265,573	\$984,738
Per Capita Revenue:	\$213	\$425	\$269
Per Capita Expenditures:	\$65	\$382	\$256
Operating Income (loss):	\$785,080	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	585.35%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,006,941	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$379	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Spring Valley City

Unit Code: 006/105/30

County: BUREAU

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$12,306,700

Equalized Assessed Valuation:

\$61,003,124

Population:

5,375

Employees:

Full Time:

29

Part Time:

127

Salaries Paid:

\$1,562,473

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$673,700	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$125	\$504	\$352
Revenue Collected During FY 07:	\$3,069,173	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$3,348,198	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$571	\$705	\$543
Per Capita Expenditures:	\$623	\$667	\$526
Revenues over (under) Expenditures:	-\$279,025	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	12.56%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$420,605	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$78	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,155	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$520,747	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$5,742,134	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,068	\$1,147	\$512
General Obligation Debt over EAV:	1.55%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,795,648	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,078	\$1,251	\$964
Revenue Collected During FY 07:	\$1,278,240	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,351,323	\$2,265,573	\$984,738
Per Capita Revenue:	\$238	\$425	\$269
Per Capita Expenditures:	\$251	\$382	\$256
Operating Income (loss):	-\$73,083	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	426.51%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$5,763,542	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,072	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Springfield City

Unit Code: 083/120/30

County: SANGAMON

Fiscal Year End:

2/28/2007

Accounting Method:

Combination

Appropriation or Budget:

\$628,988,437

Equalized Assessed Valuation:

\$1,953,005,137

Population:

111,454

Employees:

Full Time:

1,786

Part Time:

3

Salaries Paid:

\$100,863,874

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$29,559,357	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$265	\$409	\$353
Revenue Collected During FY 07:	\$115,238,040	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$101,321,110	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$1,034	\$860	\$843
Per Capita Expenditures:	\$909	\$825	\$810
Revenues over (under) Expenditures:	\$13,916,930	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	34.66%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$35,112,832	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$315	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,095,909	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	-\$14,567,719	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$552,333,546	\$65,742,574	\$41,290,999
Per Capita Debt:	\$4,956	\$1,242	\$972
General Obligation Debt over EAV:	3.47%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$423,771,550	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$3,802	\$1,159	\$985
Revenue Collected During FY 07:	\$201,734,966	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$174,183,916	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$1,810	\$296	\$246
Per Capita Expenditures:	\$1,563	\$270	\$220
Operating Income (loss):	\$27,551,050	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	261.74%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$455,906,750	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$4,091	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **St. Anne Village**

Unit Code: **046/085/32**

County: **KANKAKEE**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,218,000

Equalized Assessed Valuation:

\$11,518,863

Population:

1,200

Employees:

Full Time:

5

Part Time:

14

Salaries Paid:

\$237,214

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$43,208	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$36	\$504	\$352
Revenue Collected During FY 07:	\$504,813	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$499,520	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$421	\$705	\$543
Per Capita Expenditures:	\$416	\$667	\$526
Revenues over (under) Expenditures:	\$5,293	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	11.65%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$58,208	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$49	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$58,208	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$781,588	\$7,233,139	\$1,769,840
Per Capita Debt:	\$651	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,474,124	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,228	\$1,251	\$964
Revenue Collected During FY 07:	\$275,854	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$281,638	\$2,265,573	\$984,738
Per Capita Revenue:	\$230	\$425	\$269
Per Capita Expenditures:	\$235	\$382	\$256
Operating Income (loss):	-\$5,784	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	521.36%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,468,340	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,224	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **St. Augustine Village**

Unit Code: **048/055/32**

County: **KNOX**

Fiscal Year End:

6/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$160,250

Equalized Assessed Valuation:

\$607,454

Population:

151

Employees:

Full Time:

Part Time:

13

Salaries Paid:

\$11,970

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$65,682	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$435	\$626	\$410
Revenue Collected During FY 07:	\$35,978	\$238,534	\$106,702
Expenditures During FY 07:	\$32,737	\$214,348	\$98,263
Per Capita Revenue:	\$238	\$560	\$265
Per Capita Expenditures:	\$217	\$503	\$242
Revenues over (under) Expenditures:	\$3,241	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	210.54%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$68,923	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$456	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,435	\$34,107	\$
Total Unrestricted Net Assets:	\$48,488	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$23,448	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$155	\$2,082	\$714
Revenue Collected During FY 07:	\$17,189	\$192,670	\$73,226
Expenditures During FY 07:	\$16,171	\$188,012	\$78,194
Per Capita Revenue:	\$114	\$488	\$184
Per Capita Expenditures:	\$107	\$486	\$201
Operating Income (loss):	\$1,018	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	151.30%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$24,466	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$162	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **St. Charles City**

Unit Code: **045/080/30**

County: **KANE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$132,413,800

Equalized Assessed Valuation:

\$1,461,164,715

Population:

32,826

Employees:

Full Time:

269

Part Time:

106

Salaries Paid:

\$22,601,687

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$19,116,152	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$582	\$409	\$353
Revenue Collected During FY 07:	\$41,640,100	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$33,845,410	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$1,269	\$860	\$843
Per Capita Expenditures:	\$1,031	\$825	\$810
Revenues over (under) Expenditures:	\$7,794,690	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	52.96%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$17,923,785	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$546	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$8,583,125	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	-\$4,650,830	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$87,373,131	\$65,742,574	\$41,290,999
Per Capita Debt:	\$2,662	\$1,242	\$972
General Obligation Debt over EAV:	4.80%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$120,309,187	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$3,665	\$1,159	\$985
Revenue Collected During FY 07:	\$48,667,300	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$47,694,305	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$1,483	\$296	\$246
Per Capita Expenditures:	\$1,453	\$270	\$220
Operating Income (loss):	\$972,995	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	259.32%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$123,681,580	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$3,768	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **St. David Village**

Unit Code: **029/090/32**

County: **FULTON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$157,162

Equalized Assessed Valuation:

\$2,806,347

Population:

605

Employees:

Full Time:

1

Part Time:

10

Salaries Paid:

\$25,014

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$253,174	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$418	\$626	\$410
Revenue Collected During FY 07:	\$102,596	\$238,534	\$106,702
Expenditures During FY 07:	\$109,476	\$214,348	\$98,263
Per Capita Revenue:	\$170	\$560	\$265
Per Capita Expenditures:	\$181	\$503	\$242
Revenues over (under) Expenditures:	-\$6,880	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	224.98%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$246,294	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$407	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$253,174	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **St. Elmo City**

Unit Code: **026/030/30**

County: **FAYETTE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$11,634,000

Equalized Assessed Valuation:

\$8,176,268

Population:

1,448

Employees:

Full Time:

9

Part Time:

4

Salaries Paid:

\$263,432

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$707,839	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$489	\$504	\$352
Revenue Collected During FY 07:	\$523,563	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$484,666	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$362	\$705	\$543
Per Capita Expenditures:	\$335	\$667	\$526
Revenues over (under) Expenditures:	\$38,897	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	154.07%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$746,736	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$516	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$174,392	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$572,345	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$180,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$124	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,401,968	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,659	\$1,251	\$964
Revenue Collected During FY 07:	\$533,385	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$597,562	\$2,265,573	\$984,738
Per Capita Revenue:	\$368	\$425	\$269
Per Capita Expenditures:	\$413	\$382	\$256
Operating Income (loss):	-\$64,177	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	391.22%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,337,791	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,614	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: St. Francisville City

Unit Code: 051/030/30

County: LAWRENCE

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$710,050

Equalized Assessed Valuation:

\$2,155,162

Population:

751

Employees:

Full Time:

2

Part Time:

19

Salaries Paid:

\$137,255

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$207,169	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$276	\$626	\$410
Revenue Collected During FY 07:	\$160,489	\$238,534	\$106,702
Expenditures During FY 07:	\$132,537	\$214,348	\$98,263
Per Capita Revenue:	\$214	\$560	\$265
Per Capita Expenditures:	\$176	\$503	\$242
Revenues over (under) Expenditures:	\$27,952	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	177.40%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$235,121	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$313	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$77,260	\$34,107	\$
Total Unrestricted Net Assets:	\$6,947	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$606,000	\$367,655	\$31,000
Per Capita Debt:	\$807	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,165,358	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,552	\$2,082	\$714
Revenue Collected During FY 07:	\$237,619	\$192,670	\$73,226
Expenditures During FY 07:	\$245,706	\$188,012	\$78,194
Per Capita Revenue:	\$316	\$488	\$184
Per Capita Expenditures:	\$327	\$486	\$201
Operating Income (loss):	-\$8,087	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	471.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,157,271	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,541	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **St. Jacob Village**

Unit Code: **057/105/32**

County: **MADISON**

Fiscal Year End:

3/31/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,226,000

Equalized Assessed Valuation:

\$13,644,262

Population:

1,100

Employees:

Full Time:

6

Part Time:

3

Salaries Paid:

\$243,374

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	-\$90,924	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	-\$83	\$504	\$352
Revenue Collected During FY 07:	\$348,740	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$395,107	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$317	\$705	\$543
Per Capita Expenditures:	\$359	\$667	\$526
Revenues over (under) Expenditures:	-\$46,367	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	-18.92%	92.67%	70.72%
Ending Fund Balance for FY 07:	-\$74,737	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	-\$68	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$124,737	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$554,620	\$7,233,139	\$1,769,840
Per Capita Debt:	\$504	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$931,941	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$847	\$1,251	\$964
Revenue Collected During FY 07:	\$472,795	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$506,526	\$2,265,573	\$984,738
Per Capita Revenue:	\$430	\$425	\$269
Per Capita Expenditures:	\$460	\$382	\$256
Operating Income (loss):	-\$33,731	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	182.86%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$926,210	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$842	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **St. Johns Village**

Unit Code: **073/025/32**

County: **PERRY**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$31,316

Equalized Assessed Valuation:

\$1,163,160

Population:

218

Employees:

Full Time:

Part Time:

3

Salaries Paid:

\$6,785

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$177,785	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$816	\$626	\$410
Revenue Collected During FY 07:	\$63,701	\$238,534	\$106,702
Expenditures During FY 07:	\$52,264	\$214,348	\$98,263
Per Capita Revenue:	\$292	\$560	\$265
Per Capita Expenditures:	\$240	\$503	\$242
Revenues over (under) Expenditures:	\$11,437	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	362.05%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$189,222	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$868	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$76,199	\$34,107	\$
Total Unrestricted Net Assets:	\$113,024	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$4,141	\$367,655	\$31,000
Per Capita Debt:	\$19	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$17,073	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$78	\$2,082	\$714
Revenue Collected During FY 07:	\$28,110	\$192,670	\$73,226
Expenditures During FY 07:	\$22,313	\$188,012	\$78,194
Per Capita Revenue:	\$129	\$488	\$184
Per Capita Expenditures:	\$102	\$486	\$201
Operating Income (loss):	\$5,797	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	102.50%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$22,870	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$105	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **St. Joseph Village**

Unit Code: **010/105/32**

County: **CHAMPAIGN**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,925,600

Equalized Assessed Valuation:

\$54,834,300

Population:

3,825

Employees:

Full Time:

6

Part Time:

3

Salaries Paid:

\$298,362

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,528,446	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$661	\$504	\$352
Revenue Collected During FY 07:	\$1,191,106	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,663,007	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$311	\$705	\$543
Per Capita Expenditures:	\$435	\$667	\$526
Revenues over (under) Expenditures:	-\$471,901	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	123.66%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,056,545	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$538	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$2,046,751	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,841,676	\$7,233,139	\$1,769,840
Per Capita Debt:	\$481	\$1,147	\$512
General Obligation Debt over EAV:	3.35%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,075,068	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$281	\$1,251	\$964
Revenue Collected During FY 07:	\$365,670	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$245,515	\$2,265,573	\$984,738
Per Capita Revenue:	\$96	\$425	\$269
Per Capita Expenditures:	\$64	\$382	\$256
Operating Income (loss):	\$120,155	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	486.82%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,195,223	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$312	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **St. Libory Village**

Unit Code: **088/115/32**

County: **ST. CLAIR**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$333,598

Equalized Assessed Valuation:

\$6,899,935

Population:

650

Employees:

Full Time:

1

Part Time:

2

Salaries Paid:

\$55,042

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$288,551	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$444	\$626	\$410
Revenue Collected During FY 07:	\$200,338	\$238,534	\$106,702
Expenditures During FY 07:	\$145,449	\$214,348	\$98,263
Per Capita Revenue:	\$308	\$560	\$265
Per Capita Expenditures:	\$224	\$503	\$242
Revenues over (under) Expenditures:	\$54,889	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	246.28%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$358,216	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$551	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$358,216	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,913,608	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,944	\$2,082	\$714
Revenue Collected During FY 07:	\$163,565	\$192,670	\$73,226
Expenditures During FY 07:	\$155,583	\$188,012	\$78,194
Per Capita Revenue:	\$252	\$488	\$184
Per Capita Expenditures:	\$239	\$486	\$201
Operating Income (loss):	\$7,982	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1235.09%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,921,590	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,956	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: St. Peter Village

Unit Code: 026/035/32

County: FAYETTE

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,018,200

Equalized Assessed Valuation:

\$2,904,211

Population:

386

Employees:

Full Time:

3

Part Time:

11

Salaries Paid:

\$82,332

Blended Component Units

Number Submitted = 1

St. Peter Village

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$52,519	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$136	\$626	\$410
Revenue Collected During FY 07:	\$159,096	\$238,534	\$106,702
Expenditures During FY 07:	\$169,135	\$214,348	\$98,263
Per Capita Revenue:	\$412	\$560	\$265
Per Capita Expenditures:	\$438	\$503	\$242
Revenues over (under) Expenditures:	-\$10,039	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	25.12%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$42,480	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$110	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$9,540	\$34,107	\$
Total Unrestricted Net Assets:	\$32,940	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$401,414	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,040	\$2,082	\$714
Revenue Collected During FY 07:	\$114,151	\$192,670	\$73,226
Expenditures During FY 07:	\$178,921	\$188,012	\$78,194
Per Capita Revenue:	\$296	\$488	\$184
Per Capita Expenditures:	\$464	\$486	\$201
Operating Income (loss):	-\$64,770	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	188.15%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$336,644	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$872	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Standard Village

Unit Code: 078/035/32

County: PUTNAM

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$330,650

Equalized Assessed Valuation:

\$2,193,482

Population:

256

Employees:

Full Time:

Part Time:

12

Salaries Paid:

\$11,094

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$197,640	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$772	\$626	\$410
Revenue Collected During FY 07:	\$64,683	\$238,534	\$106,702
Expenditures During FY 07:	\$45,925	\$214,348	\$98,263
Per Capita Revenue:	\$253	\$560	\$265
Per Capita Expenditures:	\$179	\$503	\$242
Revenues over (under) Expenditures:	\$18,758	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	471.20%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$216,398	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$845	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$75,422	\$34,107	\$
Total Unrestricted Net Assets:	\$140,976	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$328,333	\$367,655	\$31,000
Per Capita Debt:	\$1,283	\$785	\$104
General Obligation Debt over EAV:	14.97%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$166,017	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$649	\$2,082	\$714
Revenue Collected During FY 07:	\$86,186	\$192,670	\$73,226
Expenditures During FY 07:	\$74,215	\$188,012	\$78,194
Per Capita Revenue:	\$337	\$488	\$184
Per Capita Expenditures:	\$290	\$486	\$201
Operating Income (loss):	\$11,971	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	263.41%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$195,488	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$764	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Stanford Village**

Unit Code: **064/105/32**

County: **MCLEAN**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$644,504

Equalized Assessed Valuation:

\$5,947,678

Population:

670

Employees:

Full Time:

1

Part Time:

11

Salaries Paid:

\$102,590

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$247,002	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$369	\$626	\$410
Revenue Collected During FY 07:	\$246,157	\$238,534	\$106,702
Expenditures During FY 07:	\$236,220	\$214,348	\$98,263
Per Capita Revenue:	\$367	\$560	\$265
Per Capita Expenditures:	\$353	\$503	\$242
Revenues over (under) Expenditures:	\$9,937	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	108.77%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$256,939	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$383	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$198,251	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$316,842	\$367,655	\$31,000
Per Capita Debt:	\$473	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$458,646	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$685	\$2,082	\$714
Revenue Collected During FY 07:	\$105,850	\$192,670	\$73,226
Expenditures During FY 07:	\$75,493	\$188,012	\$78,194
Per Capita Revenue:	\$158	\$488	\$184
Per Capita Expenditures:	\$113	\$486	\$201
Operating Income (loss):	\$30,357	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	647.75%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$489,003	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$730	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Staunton City

Unit Code: 056/115/30

County: MACOUPIN

Fiscal Year End:

4/30/2007

Accounting Method:

Combination

Appropriation or Budget:

\$7,942,034

Equalized Assessed Valuation:

\$43,980,248

Population:

5,030

Employees:

Full Time:

19

Part Time:

36

Salaries Paid:

\$1,118,003

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,392,172	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$277	\$504	\$352
Revenue Collected During FY 07:	\$1,963,997	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,719,370	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$390	\$705	\$543
Per Capita Expenditures:	\$342	\$667	\$526
Revenues over (under) Expenditures:	\$244,627	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	92.41%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,588,853	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$316	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,588,853	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,070,300	\$7,233,139	\$1,769,840
Per Capita Debt:	\$213	\$1,147	\$512
General Obligation Debt over EAV:	2.18%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$8,193,993	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,629	\$1,251	\$964
Revenue Collected During FY 07:	\$1,663,937	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,469,426	\$2,265,573	\$984,738
Per Capita Revenue:	\$331	\$425	\$269
Per Capita Expenditures:	\$292	\$382	\$256
Operating Income (loss):	\$194,511	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	574.13%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$8,436,450	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,677	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Steeleville Village**

Unit Code: **079/070/32**

County: **RANDOLPH**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,069,800

Equalized Assessed Valuation:

\$22,397,487

Population:

2,077

Employees:

Full Time:

14

Part Time:

40

Salaries Paid:

\$398,280

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$999,395	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$481	\$504	\$352
Revenue Collected During FY 07:	\$1,415,115	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,309,334	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$681	\$705	\$543
Per Capita Expenditures:	\$630	\$667	\$526
Revenues over (under) Expenditures:	\$105,781	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	86.05%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,126,630	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$542	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,126,630	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$638,295	\$7,233,139	\$1,769,840
Per Capita Debt:	\$307	\$1,147	\$512
General Obligation Debt over EAV:	0.10%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$862,399	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$415	\$1,251	\$964
Revenue Collected During FY 07:	\$316,104	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$389,738	\$2,265,573	\$984,738
Per Capita Revenue:	\$152	\$425	\$269
Per Capita Expenditures:	\$188	\$382	\$256
Operating Income (loss):	-\$73,634	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	202.38%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$788,765	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$380	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Steger Village**

Unit Code: **016/545/32**

County: **COOK**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$11,488,000

Equalized Assessed Valuation:

\$131,234,952

Population:

9,682

Employees:

Full Time:

47

Part Time:

30

Salaries Paid:

\$2,413,812

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,766,458	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$286	\$504	\$352
Revenue Collected During FY 07:	\$5,444,973	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$5,578,715	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$562	\$705	\$543
Per Capita Expenditures:	\$576	\$667	\$526
Revenues over (under) Expenditures:	-\$133,742	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	46.64%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,601,716	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$269	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$2,271,270	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,438,215	\$7,233,139	\$1,769,840
Per Capita Debt:	\$149	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,937,012	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$303	\$1,251	\$964
Revenue Collected During FY 07:	\$774,415	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$614,086	\$2,265,573	\$984,738
Per Capita Revenue:	\$80	\$425	\$269
Per Capita Expenditures:	\$63	\$382	\$256
Operating Income (loss):	\$160,329	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	504.38%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,097,341	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$320	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sterling City

Unit Code: 098/055/30

County: WHITESIDE

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$19,103,311

Equalized Assessed Valuation:

\$162,696,429

Population:

15,596

Employees:

Full Time:

107

Part Time:

89

Salaries Paid:

\$5,427,220

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$8,849,285	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$567	\$504	\$352
Revenue Collected During FY 07:	\$13,746,609	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$13,622,637	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$881	\$705	\$543
Per Capita Expenditures:	\$873	\$667	\$526
Revenues over (under) Expenditures:	\$123,972	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	63.94%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$8,710,032	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$558	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,514,037	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$1,534,673	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$13,254,341	\$7,233,139	\$1,769,840
Per Capita Debt:	\$850	\$1,147	\$512
General Obligation Debt over EAV:	0.91%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$9,413,429	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$604	\$1,251	\$964
Revenue Collected During FY 07:	\$2,063,264	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,982,000	\$2,265,573	\$984,738
Per Capita Revenue:	\$132	\$425	\$269
Per Capita Expenditures:	\$127	\$382	\$256
Operating Income (loss):	\$81,264	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	494.16%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$9,794,325	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$628	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Steward Village**

Unit Code: **052/055/32** County: **LEE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$366,311**

Equalized Assessed Valuation: **\$2,513,568**

Population: **272**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$10,474**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$133,942	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$492	\$626	\$410
Revenue Collected During FY 07:	\$57,553	\$238,534	\$106,702
Expenditures During FY 07:	\$35,131	\$214,348	\$98,263
Per Capita Revenue:	\$212	\$560	\$265
Per Capita Expenditures:	\$129	\$503	\$242
Revenues over (under) Expenditures:	\$22,422	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	438.09%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$153,906	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$566	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$159,278	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$179,603	\$367,655	\$31,000
Per Capita Debt:	\$660	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$128,483	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$472	\$2,082	\$714
Revenue Collected During FY 07:	\$217,434	\$192,670	\$73,226
Expenditures During FY 07:	\$61,292	\$188,012	\$78,194
Per Capita Revenue:	\$799	\$488	\$184
Per Capita Expenditures:	\$225	\$486	\$201
Operating Income (loss):	\$156,142	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1318.34%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$808,034	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,971	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Stewardson Village

Unit Code: 086/045/32

County: SHELBY

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,567,100

Equalized Assessed Valuation:

\$5,334,187

Population:

724

Employees:

Full Time:

3

Part Time:

2

Salaries Paid:

\$122,153

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$128,625	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$178	\$626	\$410
Revenue Collected During FY 07:	\$188,702	\$238,534	\$106,702
Expenditures During FY 07:	\$200,717	\$214,348	\$98,263
Per Capita Revenue:	\$261	\$560	\$265
Per Capita Expenditures:	\$277	\$503	\$242
Revenues over (under) Expenditures:	-\$12,015	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	88.08%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$176,784	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$244	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$85,390	\$34,107	\$
Total Unrestricted Net Assets:	\$23,615	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$202,584	\$367,655	\$31,000
Per Capita Debt:	\$280	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,481,392	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,046	\$2,082	\$714
Revenue Collected During FY 07:	\$125,723	\$192,670	\$73,226
Expenditures During FY 07:	\$171,595	\$188,012	\$78,194
Per Capita Revenue:	\$174	\$488	\$184
Per Capita Expenditures:	\$237	\$486	\$201
Operating Income (loss):	-\$45,872	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	832.69%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,428,848	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,974	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Stickney Village

Unit Code: 016/550/32

County: COOK

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,455,126

Equalized Assessed Valuation:

\$142,031,880

Population:

5,853

Employees:

Full Time:

46

Part Time:

63

Salaries Paid:

\$3,050,669

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,808,490	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$309	\$504	\$352
Revenue Collected During FY 07:	\$5,884,955	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$5,849,297	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,005	\$705	\$543
Per Capita Expenditures:	\$999	\$667	\$526
Revenues over (under) Expenditures:	\$35,658	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	31.53%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,844,148	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$315	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$811,057	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,969,816	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$4,784,346	\$7,233,139	\$1,769,840
Per Capita Debt:	\$817	\$1,147	\$512
General Obligation Debt over EAV:	3.11%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,727,628	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$466	\$1,251	\$964
Revenue Collected During FY 07:	\$1,645,630	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,620,059	\$2,265,573	\$984,738
Per Capita Revenue:	\$281	\$425	\$269
Per Capita Expenditures:	\$277	\$382	\$256
Operating Income (loss):	\$25,571	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	169.94%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,753,199	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$470	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Stillman Valley Village

Unit Code: 071/060/32

County: OGLE

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$422,243

Equalized Assessed Valuation:

\$15,392,408

Population:

1,097

Employees:

Full Time:

3

Part Time:

10

Salaries Paid:

\$141,148

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$120,327	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$110	\$504	\$352
Revenue Collected During FY 07:	\$330,068	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$351,001	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$301	\$705	\$543
Per Capita Expenditures:	\$320	\$667	\$526
Revenues over (under) Expenditures:	-\$20,933	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	28.32%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$99,394	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$91	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$99,394	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$307,949	\$7,233,139	\$1,769,840
Per Capita Debt:	\$281	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$83,512	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$76	\$1,251	\$964
Revenue Collected During FY 07:	\$349,682	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$287,134	\$2,265,573	\$984,738
Per Capita Revenue:	\$319	\$425	\$269
Per Capita Expenditures:	\$262	\$382	\$256
Operating Income (loss):	\$62,548	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	50.87%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$146,060	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$133	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Stockton Village**

Unit Code: **043/050/32**

County: **JO DAVIESS**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,513,822

Equalized Assessed Valuation:

\$21,902,916

Population:

1,818

Employees:

Full Time:

10

Part Time:

16

Salaries Paid:

\$458,309

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,287,735	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$708	\$504	\$352
Revenue Collected During FY 07:	\$893,275	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,380,226	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$491	\$705	\$543
Per Capita Expenditures:	\$759	\$667	\$526
Revenues over (under) Expenditures:	-\$486,951	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	52.94%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$730,656	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$402	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$157,616	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$532,701	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$3,629,820	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,997	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,403,481	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,872	\$1,251	\$964
Revenue Collected During FY 07:	\$833,933	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$775,424	\$2,265,573	\$984,738
Per Capita Revenue:	\$459	\$425	\$269
Per Capita Expenditures:	\$427	\$382	\$256
Operating Income (loss):	\$58,509	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	455.51%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,532,118	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,943	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Stone Park Village

Unit Code: 016/555/32

County: COOK

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,653,279

Equalized Assessed Valuation:

\$58,000,000

Population:

5,200

Employees:

Full Time:

50

Part Time:

25

Salaries Paid:

\$2,570,095

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$48,464	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$9	\$504	\$352
Revenue Collected During FY 07:	\$4,559,050	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$4,880,342	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$877	\$705	\$543
Per Capita Expenditures:	\$939	\$667	\$526
Revenues over (under) Expenditures:	-\$321,292	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	12.42%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$606,322	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$117	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,286,824	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$170,368	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$9,662,133	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,858	\$1,147	\$512
General Obligation Debt over EAV:	10.24%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,093,189	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$210	\$1,251	\$964
Revenue Collected During FY 07:	\$893,528	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$508,864	\$2,265,573	\$984,738
Per Capita Revenue:	\$172	\$425	\$269
Per Capita Expenditures:	\$98	\$382	\$256
Operating Income (loss):	\$384,664	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	290.42%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,477,853	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$284	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Stonefort Village

Unit Code: 100/080/32

County: WILLIAMSON

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$188,228

Equalized Assessed Valuation:

\$743,228

Population:

292

Employees:

Full Time:

1

Part Time:

3

Salaries Paid:

\$9,015

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$57,964	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$199	\$626	\$410
Revenue Collected During FY 07:	\$74,138	\$238,534	\$106,702
Expenditures During FY 07:	\$55,011	\$214,348	\$98,263
Per Capita Revenue:	\$254	\$560	\$265
Per Capita Expenditures:	\$188	\$503	\$242
Revenues over (under) Expenditures:	\$19,127	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	140.14%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$77,091	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$264	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$42,478	\$34,107	\$
Total Unrestricted Net Assets:	\$717	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$282,896	\$367,655	\$31,000
Per Capita Debt:	\$969	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$964,088	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$3,302	\$2,082	\$714
Revenue Collected During FY 07:	\$122,370	\$192,670	\$73,226
Expenditures During FY 07:	\$138,211	\$188,012	\$78,194
Per Capita Revenue:	\$419	\$488	\$184
Per Capita Expenditures:	\$473	\$486	\$201
Operating Income (loss):	-\$15,841	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	686.09%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$948,247	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$3,247	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Stonington Village

Unit Code: 011/060/32

County: CHRISTIAN

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$313,900

Equalized Assessed Valuation:

\$7,328,929

Population:

960

Employees:

Full Time:

5

Part Time:

3

Salaries Paid:

\$199,200

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$138,175	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$144	\$626	\$410
Revenue Collected During FY 07:	\$260,690	\$238,534	\$106,702
Expenditures During FY 07:	\$247,233	\$214,348	\$98,263
Per Capita Revenue:	\$272	\$560	\$265
Per Capita Expenditures:	\$258	\$503	\$242
Revenues over (under) Expenditures:	\$13,457	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	61.33%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$151,632	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$158	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$151,632	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,814,473	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,932	\$2,082	\$714
Revenue Collected During FY 07:	\$1,002,483	\$192,670	\$73,226
Expenditures During FY 07:	\$1,089,968	\$188,012	\$78,194
Per Capita Revenue:	\$1,044	\$488	\$184
Per Capita Expenditures:	\$1,135	\$486	\$201
Operating Income (loss):	-\$87,485	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	250.19%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$2,726,988	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,841	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Strasburg Village**

Unit Code: **086/050/32**

County: **SHELBY**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$371,800

Equalized Assessed Valuation:

\$3,555,206

Population:

603

Employees:

Full Time:

2

Part Time:

3

Salaries Paid:

\$74,424

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$85,594	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$142	\$626	\$410
Revenue Collected During FY 07:	\$128,560	\$238,534	\$106,702
Expenditures During FY 07:	\$124,372	\$214,348	\$98,263
Per Capita Revenue:	\$213	\$560	\$265
Per Capita Expenditures:	\$206	\$503	\$242
Revenues over (under) Expenditures:	\$4,188	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	72.19%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$89,782	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$149	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,359	\$34,107	\$
Total Unrestricted Net Assets:	\$67,431	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$408,414	\$367,655	\$31,000
Per Capita Debt:	\$677	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$750,608	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,245	\$2,082	\$714
Revenue Collected During FY 07:	\$151,328	\$192,670	\$73,226
Expenditures During FY 07:	\$160,786	\$188,012	\$78,194
Per Capita Revenue:	\$251	\$488	\$184
Per Capita Expenditures:	\$267	\$486	\$201
Operating Income (loss):	-\$9,458	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	460.95%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$741,150	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,229	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Strawn Village**

Unit Code: **053/075/32**

County: **LIVINGSTON**

Fiscal Year End:

3/31/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$37,769

Equalized Assessed Valuation:

\$765,110

Population:

104

Employees:

Full Time:

Part Time:

11

Salaries Paid:

\$5,810

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$59,823	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$575	\$626	\$410
Revenue Collected During FY 07:	\$26,481	\$238,534	\$106,702
Expenditures During FY 07:	\$28,672	\$214,348	\$98,263
Per Capita Revenue:	\$255	\$560	\$265
Per Capita Expenditures:	\$276	\$503	\$242
Revenues over (under) Expenditures:	-\$2,191	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	201.00%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$57,632	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$554	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$57,632	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$288,342	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,773	\$2,082	\$714
Revenue Collected During FY 07:	\$8,920	\$192,670	\$73,226
Expenditures During FY 07:	\$19,521	\$188,012	\$78,194
Per Capita Revenue:	\$86	\$488	\$184
Per Capita Expenditures:	\$188	\$486	\$201
Operating Income (loss):	-\$10,601	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1422.78%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$277,741	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,671	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Streamwood Village

Unit Code: 016/560/32

County: COOK

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$46,502,784

Equalized Assessed Valuation:

\$817,972,633

Population:

39,531

Employees:

Full Time:

193

Part Time:

58

Salaries Paid:

\$14,689,186

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$12,693,553	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$321	\$409	\$353
Revenue Collected During FY 07:	\$22,084,480	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$19,293,033	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$559	\$860	\$843
Per Capita Expenditures:	\$488	\$825	\$810
Revenues over (under) Expenditures:	\$2,791,447	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	71.18%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$13,731,913	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$347	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$20,582,177	\$8,588,109	\$11,470,800

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$14,215,000	\$65,742,574	\$41,290,999
Per Capita Debt:	\$360	\$1,242	\$972
General Obligation Debt over EAV:	1.74%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$56,693,737	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$1,434	\$1,159	\$985
Revenue Collected During FY 07:	\$7,531,876	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$8,133,256	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$191	\$296	\$246
Per Capita Expenditures:	\$206	\$270	\$220
Operating Income (loss):	-\$601,380	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	680.45%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$55,342,357	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$1,400	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Streator City**

Unit Code: **050/110/30**

County: **LASALLE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$13,621,454

Equalized Assessed Valuation:

\$100,714,949

Population:

14,190

Employees:

Full Time:

75

Part Time:

37

Salaries Paid:

\$3,751,869

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,664,938	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$258	\$504	\$352
Revenue Collected During FY 07:	\$9,297,004	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$8,148,739	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$655	\$705	\$543
Per Capita Expenditures:	\$574	\$667	\$526
Revenues over (under) Expenditures:	\$1,148,265	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	54.31%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$4,425,203	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$312	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,344,281	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,080,922	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$10,589,327	\$7,233,139	\$1,769,840
Per Capita Debt:	\$746	\$1,147	\$512
General Obligation Debt over EAV:	7.91%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$24,693,867	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,740	\$1,251	\$964
Revenue Collected During FY 07:	\$3,210,497	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$3,448,561	\$2,265,573	\$984,738
Per Capita Revenue:	\$226	\$425	\$269
Per Capita Expenditures:	\$243	\$382	\$256
Operating Income (loss):	-\$238,064	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	720.41%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$24,843,803	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,751	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Stronghurst Village

Unit Code: 036/045/32

County: HENDERSON

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$500,979

Equalized Assessed Valuation:

\$5,846,837

Population:

1,000

Employees:

Full Time:

2

Part Time:

11

Salaries Paid:

\$78,612

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$697,960	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$698	\$504	\$352
Revenue Collected During FY 07:	\$302,667	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$218,286	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$303	\$705	\$543
Per Capita Expenditures:	\$218	\$667	\$526
Revenues over (under) Expenditures:	\$84,381	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	358.40%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$782,341	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$782	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$91,457	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$690,884	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$17,322	\$7,233,139	\$1,769,840
Per Capita Debt:	\$17	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,764,894	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$2,765	\$1,251	\$964
Revenue Collected During FY 07:	\$216,550	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$187,269	\$2,265,573	\$984,738
Per Capita Revenue:	\$217	\$425	\$269
Per Capita Expenditures:	\$187	\$382	\$256
Operating Income (loss):	\$29,281	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	1492.06%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,794,175	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,794	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Sublette Village	
Unit Code:	052/060/32	County: LEE
Fiscal Year End:	4/30/2007	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$501,950	
Equalized Assessed Valuation:	\$6,249,287	
Population:	450	
Employees:		
Full Time:		
Part Time:	8	
Salaries Paid:	\$12,405	

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$634,725	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,411	\$626	\$410
Revenue Collected During FY 07:	\$237,392	\$238,534	\$106,702
Expenditures During FY 07:	\$264,875	\$214,348	\$98,263
Per Capita Revenue:	\$528	\$560	\$265
Per Capita Expenditures:	\$589	\$503	\$242
Revenues over (under) Expenditures:	-\$27,483	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	210.38%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$557,242	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,238	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$25,253	\$34,107	\$
Total Unrestricted Net Assets:	\$531,989	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$25,731	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$57	\$2,082	\$714
Revenue Collected During FY 07:	\$76,591	\$192,670	\$73,226
Expenditures During FY 07:	\$76,601	\$188,012	\$78,194
Per Capita Revenue:	\$170	\$488	\$184
Per Capita Expenditures:	\$170	\$486	\$201
Operating Income (loss):	-\$10	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	302.80%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$231,948	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$515	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Sugar Grove Village**

Unit Code: **045/095/32**

County: **KANE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$20,773,441

Equalized Assessed Valuation:

\$292,370,621

Population:

7,958

Employees:

Full Time:

42

Part Time:

15

Salaries Paid:

\$2,267,415

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,962,403	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$247	\$504	\$352
Revenue Collected During FY 07:	\$4,726,591	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$3,766,841	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$594	\$705	\$543
Per Capita Expenditures:	\$473	\$667	\$526
Revenues over (under) Expenditures:	\$959,750	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	63.64%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,397,054	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$301	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$8,179,293	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$1,790,401	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$20,817,576	\$7,233,139	\$1,769,840
Per Capita Debt:	\$2,616	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$14,616,329	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,837	\$1,251	\$964
Revenue Collected During FY 07:	\$3,952,414	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$2,904,472	\$2,265,573	\$984,738
Per Capita Revenue:	\$497	\$425	\$269
Per Capita Expenditures:	\$365	\$382	\$256
Operating Income (loss):	\$1,047,942	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	613.95%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$17,831,952	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,241	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sullivan City

Unit Code: 070/035/30

County: MOULTRIE

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$29,121,425

Equalized Assessed Valuation:

\$31,378,074

Population:

4,323

Employees:

Full Time:

61

Part Time:

22

Salaries Paid:

\$2,512,531

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,105,207	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$950	\$504	\$352
Revenue Collected During FY 07:	\$3,888,701	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$4,656,864	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$900	\$705	\$543
Per Capita Expenditures:	\$1,077	\$667	\$526
Revenues over (under) Expenditures:	-\$768,163	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	91.72%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$4,271,044	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$988	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,476,747	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$427,868	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,930,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$446	\$1,147	\$512
General Obligation Debt over EAV:	5.99%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$13,181,734	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$3,049	\$1,251	\$964
Revenue Collected During FY 07:	\$10,563,683	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$9,478,668	\$2,265,573	\$984,738
Per Capita Revenue:	\$2,444	\$425	\$269
Per Capita Expenditures:	\$2,193	\$382	\$256
Operating Income (loss):	\$1,085,015	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	143.96%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$13,645,411	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$3,156	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Summerfield Village

Unit Code: 088/135/32

County: ST. CLAIR

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$110,236

Equalized Assessed Valuation:

\$3,275,533

Population:

250

Employees:

Full Time:

Part Time:

23

Salaries Paid:

\$47,059

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$61,808	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$247	\$626	\$410
Revenue Collected During FY 07:	\$132,793	\$238,534	\$106,702
Expenditures During FY 07:	\$145,517	\$214,348	\$98,263
Per Capita Revenue:	\$531	\$560	\$265
Per Capita Expenditures:	\$582	\$503	\$242
Revenues over (under) Expenditures:	-\$12,724	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	46.09%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$67,070	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$268	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$67,070	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$78,679	\$367,655	\$31,000
Per Capita Debt:	\$315	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$375,969	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,504	\$2,082	\$714
Revenue Collected During FY 07:	\$187,400	\$192,670	\$73,226
Expenditures During FY 07:	\$169,502	\$188,012	\$78,194
Per Capita Revenue:	\$750	\$488	\$184
Per Capita Expenditures:	\$678	\$486	\$201
Operating Income (loss):	\$17,898	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	232.37%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$393,867	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,575	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Summit Village**

Unit Code: **016/565/32** County: **COOK**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,003,281**

Equalized Assessed Valuation: **\$165,791,674**

Population: **10,637**

Employees:

Full Time: **60**

Part Time: **95**

Salaries Paid: **\$4,223,011**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,703,165	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$254	\$504	\$352
Revenue Collected During FY 07:	\$9,373,638	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$9,409,556	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$881	\$705	\$543
Per Capita Expenditures:	\$885	\$667	\$526
Revenues over (under) Expenditures:	-\$35,918	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	35.96%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$3,383,930	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$318	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,909,184	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$413,494	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,568,060	\$7,233,139	\$1,769,840
Per Capita Debt:	\$147	\$1,147	\$512
General Obligation Debt over EAV:	0.26%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$565,813	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$53	\$1,251	\$964
Revenue Collected During FY 07:	\$1,776,058	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,598,805	\$2,265,573	\$984,738
Per Capita Revenue:	\$167	\$425	\$269
Per Capita Expenditures:	\$150	\$382	\$256
Operating Income (loss):	\$177,253	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	32.65%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$522,006	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$49	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Sumner City**

Unit Code: **051/035/30**

County: **LAWRENCE**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$974,640

Equalized Assessed Valuation:

\$3,191,910

Population:

2,142

Employees:

Full Time:

5

Part Time:

19

Salaries Paid:

\$218,039

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$218,787	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$102	\$504	\$352
Revenue Collected During FY 07:	\$469,017	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$380,624	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$219	\$705	\$543
Per Capita Expenditures:	\$178	\$667	\$526
Revenues over (under) Expenditures:	\$88,393	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	80.70%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$307,180	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$143	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$79,778	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$183,297	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$470,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$219	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,049,862	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$490	\$1,251	\$964
Revenue Collected During FY 07:	\$367,397	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$457,888	\$2,265,573	\$984,738
Per Capita Revenue:	\$172	\$425	\$269
Per Capita Expenditures:	\$214	\$382	\$256
Operating Income (loss):	-\$90,491	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	211.47%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$968,275	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$452	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sun River Terrace Village

Unit Code: 046/087/32

County: KANKAKEE

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$396,819

Equalized Assessed Valuation:

\$4,719,992

Population:

383

Employees:

Full Time:

Part Time:

13

Salaries Paid:

\$44,924

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$89,894	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$235	\$626	\$410
Revenue Collected During FY 07:	\$161,744	\$238,534	\$106,702
Expenditures During FY 07:	\$169,963	\$214,348	\$98,263
Per Capita Revenue:	\$422	\$560	\$265
Per Capita Expenditures:	\$444	\$503	\$242
Revenues over (under) Expenditures:	-\$8,219	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	48.05%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$81,675	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$213	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$49,070	\$34,107	\$
Total Unrestricted Net Assets:	\$45,512	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$191,402	\$367,655	\$31,000
Per Capita Debt:	\$500	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,098,113	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,867	\$2,082	\$714
Revenue Collected During FY 07:	\$67,902	\$192,670	\$73,226
Expenditures During FY 07:	\$119,234	\$188,012	\$78,194
Per Capita Revenue:	\$177	\$488	\$184
Per Capita Expenditures:	\$311	\$486	\$201
Operating Income (loss):	-\$51,332	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	877.92%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,046,781	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,733	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Swansea Village

Unit Code: 088/140/32

County: ST. CLAIR

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,768,493

Equalized Assessed Valuation:

\$225,165,109

Population:

11,341

Employees:

Full Time:

49

Part Time:

34

Salaries Paid:

\$2,427,903

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$22,767,389	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$2,008	\$504	\$352
Revenue Collected During FY 07:	\$6,321,319	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$5,321,056	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$557	\$705	\$543
Per Capita Expenditures:	\$469	\$667	\$526
Revenues over (under) Expenditures:	\$1,000,263	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	441.91%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$23,514,477	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$2,073	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$413	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$3,832,299	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$8,517,677	\$7,233,139	\$1,769,840
Per Capita Debt:	\$751	\$1,147	\$512
General Obligation Debt over EAV:	1.31%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$13,259,676	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,169	\$1,251	\$964
Revenue Collected During FY 07:	\$2,367,434	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,225,567	\$2,265,573	\$984,738
Per Capita Revenue:	\$209	\$425	\$269
Per Capita Expenditures:	\$108	\$382	\$256
Operating Income (loss):	\$1,141,867	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	1175.09%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$14,401,543	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,270	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$21,267,061	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$1,431	\$504	\$352
Revenue Collected During FY 07:	\$32,363,379	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$28,327,640	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$2,177	\$705	\$543
Per Capita Expenditures:	\$1,906	\$667	\$526
Revenues over (under) Expenditures:	\$4,035,739	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	68.78%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$19,483,128	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,311	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$5,091,112	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$17,425,309	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$16,619,482	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,118	\$1,147	\$512
General Obligation Debt over EAV:	2.03%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$10,513,010	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$707	\$1,251	\$964
Revenue Collected During FY 07:	\$4,342,242	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$2,177,276	\$2,265,573	\$984,738
Per Capita Revenue:	\$292	\$425	\$269
Per Capita Expenditures:	\$146	\$382	\$256
Operating Income (loss):	\$2,164,966	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	636.21%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$13,852,136	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$932	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Symerton Village

Unit Code: 099/115/32

County: WILL

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$29,809

Equalized Assessed Valuation:

\$1,039,507

Population:

106

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$23,420	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$221	\$626	\$410
Revenue Collected During FY 07:	\$19,933	\$238,534	\$106,702
Expenditures During FY 07:	\$17,051	\$214,348	\$98,263
Per Capita Revenue:	\$188	\$560	\$265
Per Capita Expenditures:	\$161	\$503	\$242
Revenues over (under) Expenditures:	\$2,882	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	154.25%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$26,302	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$248	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$21,543	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Table Grove Village**

Unit Code: **029/100/32**

County: **FULTON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$400,800

Equalized Assessed Valuation:

\$1,857,867

Population:

408

Employees:

Full Time:

1

Part Time:

3

Salaries Paid:

\$47,088

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$183,586	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$450	\$626	\$410
Revenue Collected During FY 07:	\$212,250	\$238,534	\$106,702
Expenditures During FY 07:	\$164,007	\$214,348	\$98,263
Per Capita Revenue:	\$520	\$560	\$265
Per Capita Expenditures:	\$402	\$503	\$242
Revenues over (under) Expenditures:	\$48,243	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	141.35%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$231,829	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$568	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$231,829	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$308,269	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$756	\$2,082	\$714
Revenue Collected During FY 07:	\$110,945	\$192,670	\$73,226
Expenditures During FY 07:	\$68,177	\$188,012	\$78,194
Per Capita Revenue:	\$272	\$488	\$184
Per Capita Expenditures:	\$167	\$486	\$201
Operating Income (loss):	\$42,768	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	514.89%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$351,037	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$860	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tallula Village

Unit Code: 065/030/32

County: MENARD

Fiscal Year End:

4/30/2007

Accounting Method:

Combination

Appropriation or Budget:

\$583,400

Equalized Assessed Valuation:

\$3,652,257

Population:

600

Employees:

Full Time:

2

Part Time:

6

Salaries Paid:

\$76,606

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$150,775	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$251	\$626	\$410
Revenue Collected During FY 07:	\$203,760	\$238,534	\$106,702
Expenditures During FY 07:	\$225,347	\$214,348	\$98,263
Per Capita Revenue:	\$340	\$560	\$265
Per Capita Expenditures:	\$376	\$503	\$242
Revenues over (under) Expenditures:	-\$21,587	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	59.46%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$133,988	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$223	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$49,719	\$34,107	\$
Total Unrestricted Net Assets:	\$84,269	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,066,511	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,778	\$2,082	\$714
Revenue Collected During FY 07:	\$169,520	\$192,670	\$73,226
Expenditures During FY 07:	\$147,641	\$188,012	\$78,194
Per Capita Revenue:	\$283	\$488	\$184
Per Capita Expenditures:	\$246	\$486	\$201
Operating Income (loss):	\$21,879	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	733.94%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,083,590	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,806	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tamaroa Village**

Unit Code: **073/030/32**

County: **PERRY**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,468,550

Equalized Assessed Valuation:

\$2,669,485

Population:

780

Employees:

Full Time:

3

Part Time:

4

Salaries Paid:

\$61,559

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$557,573	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$715	\$626	\$410
Revenue Collected During FY 07:	\$235,329	\$238,534	\$106,702
Expenditures During FY 07:	\$365,516	\$214,348	\$98,263
Per Capita Revenue:	\$302	\$560	\$265
Per Capita Expenditures:	\$469	\$503	\$242
Revenues over (under) Expenditures:	-\$130,187	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	135.59%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$495,607	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$635	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$93,825	\$34,107	\$
Total Unrestricted Net Assets:	\$321,900	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$144,000	\$367,655	\$31,000
Per Capita Debt:	\$185	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$448,766	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$575	\$2,082	\$714
Revenue Collected During FY 07:	\$436,510	\$192,670	\$73,226
Expenditures During FY 07:	\$432,103	\$188,012	\$78,194
Per Capita Revenue:	\$560	\$488	\$184
Per Capita Expenditures:	\$554	\$486	\$201
Operating Income (loss):	\$4,407	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	90.06%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$389,173	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$499	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tamms Village**

Unit Code: **002/015/32** County: **ALEXANDER**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,606,783**

Equalized Assessed Valuation: **\$2,257,278**

Population: **724**

Employees:

Full Time: **2**

Part Time: **6**

Salaries Paid: **\$162,289**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$213,953	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$296	\$626	\$410
Revenue Collected During FY 07:	\$298,982	\$238,534	\$106,702
Expenditures During FY 07:	\$357,660	\$214,348	\$98,263
Per Capita Revenue:	\$413	\$560	\$265
Per Capita Expenditures:	\$494	\$503	\$242
Revenues over (under) Expenditures:	-\$58,678	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	61.79%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$220,982	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$305	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$146,321	\$34,107	\$
Total Unrestricted Net Assets:	\$74,661	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$114,431	\$367,655	\$31,000
Per Capita Debt:	\$158	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,402,783	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$4,700	\$2,082	\$714
Revenue Collected During FY 07:	\$1,032,366	\$192,670	\$73,226
Expenditures During FY 07:	\$890,836	\$188,012	\$78,194
Per Capita Revenue:	\$1,426	\$488	\$184
Per Capita Expenditures:	\$1,230	\$486	\$201
Operating Income (loss):	\$141,530	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	390.49%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$3,478,606	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$4,805	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tampico Village**

Unit Code: **098/060/32**

County: **WHITESIDE**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$636,860

Equalized Assessed Valuation:

\$5,218,136

Population:

772

Employees:

Full Time:

5

Part Time:

10

Salaries Paid:

\$116,760

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$223,625	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$290	\$626	\$410
Revenue Collected During FY 07:	\$219,799	\$238,534	\$106,702
Expenditures During FY 07:	\$261,416	\$214,348	\$98,263
Per Capita Revenue:	\$285	\$560	\$265
Per Capita Expenditures:	\$339	\$503	\$242
Revenues over (under) Expenditures:	-\$41,617	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	69.62%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$182,008	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$236	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$182,008	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$94,250	\$367,655	\$31,000
Per Capita Debt:	\$122	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$928,284	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,202	\$2,082	\$714
Revenue Collected During FY 07:	\$172,479	\$192,670	\$73,226
Expenditures During FY 07:	\$183,260	\$188,012	\$78,194
Per Capita Revenue:	\$223	\$488	\$184
Per Capita Expenditures:	\$237	\$486	\$201
Operating Income (loss):	-\$10,781	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	500.66%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$917,503	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,188	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Taylor Springs Village

Unit Code: 068/080/32

County: MONTGOME

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$689,680

Equalized Assessed Valuation:

\$3,320,255

Population:

650

Employees:

Full Time:

3

Part Time:

10

Salaries Paid:

\$134,835

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$231,344	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$356	\$626	\$410
Revenue Collected During FY 07:	\$251,127	\$238,534	\$106,702
Expenditures During FY 07:	\$210,790	\$214,348	\$98,263
Per Capita Revenue:	\$386	\$560	\$265
Per Capita Expenditures:	\$324	\$503	\$242
Revenues over (under) Expenditures:	\$40,337	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	136.93%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$288,640	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$444	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$30,572	\$34,107	\$
Total Unrestricted Net Assets:	\$258,068	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$198,062	\$367,655	\$31,000
Per Capita Debt:	\$305	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$375,906	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$578	\$2,082	\$714
Revenue Collected During FY 07:	\$181,614	\$192,670	\$73,226
Expenditures During FY 07:	\$193,674	\$188,012	\$78,194
Per Capita Revenue:	\$279	\$488	\$184
Per Capita Expenditures:	\$298	\$486	\$201
Operating Income (loss):	-\$12,060	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	179.11%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$346,887	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$534	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Taylorville City**

Unit Code: **011/065/30** County: **CHRISTIAN**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$36,607,300**

Equalized Assessed Valuation: **\$107,605,372**

Population: **11,600**

Employees:

Full Time: **145**

Part Time: **60**

Salaries Paid: **\$4,351,705**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,364,995	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$204	\$504	\$352
Revenue Collected During FY 07:	\$7,649,150	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$9,469,661	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$659	\$705	\$543
Per Capita Expenditures:	\$816	\$667	\$526
Revenues over (under) Expenditures:	-\$1,820,511	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	32.94%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$3,119,568	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$269	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,974,800	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$479,142	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$3,440,424	\$7,233,139	\$1,769,840
Per Capita Debt:	\$297	\$1,147	\$512
General Obligation Debt over EAV:	3.19%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$11,576,606	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$998	\$1,251	\$964
Revenue Collected During FY 07:	\$3,010,647	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$2,954,040	\$2,265,573	\$984,738
Per Capita Revenue:	\$260	\$425	\$269
Per Capita Expenditures:	\$255	\$382	\$256
Operating Income (loss):	\$56,607	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	473.88%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$13,998,569	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,207	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tennessee Village

Unit Code: 062/055/32

County: MCDONOUGH

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$29,000

Equalized Assessed Valuation:

\$589,371

Population:

198

Employees:

Full Time:

Part Time:

7

Salaries Paid:

\$4,635

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$190,897	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$964	\$626	\$410
Revenue Collected During FY 07:	\$38,717	\$238,534	\$106,702
Expenditures During FY 07:	\$18,333	\$214,348	\$98,263
Per Capita Revenue:	\$196	\$560	\$265
Per Capita Expenditures:	\$93	\$503	\$242
Revenues over (under) Expenditures:	\$20,384	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	1155.19%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$211,781	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,070	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$211,784	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Teutopolis Village

Unit Code: 025/050/32

County: EFFINGHAM

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,111,200

Equalized Assessed Valuation:

\$29,695,000

Population:

1,559

Employees:

Full Time:

7

Part Time:

9

Salaries Paid:

\$261,697

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,711,085	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$1,098	\$504	\$352
Revenue Collected During FY 07:	\$808,211	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$553,577	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$518	\$705	\$543
Per Capita Expenditures:	\$355	\$667	\$526
Revenues over (under) Expenditures:	\$254,634	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	354.24%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,960,969	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,258	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$444,857	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,709,566	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$405,473	\$7,233,139	\$1,769,840
Per Capita Debt:	\$260	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,947,467	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,249	\$1,251	\$964
Revenue Collected During FY 07:	\$454,378	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$322,802	\$2,265,573	\$984,738
Per Capita Revenue:	\$291	\$425	\$269
Per Capita Expenditures:	\$207	\$382	\$256
Operating Income (loss):	\$131,576	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	645.53%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,083,793	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,337	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Thawville Village**

Unit Code: **038/100/32**

County: **IROQUOIS**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$157,241

Equalized Assessed Valuation:

\$1,515,191

Population:

241

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$256,599	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,065	\$626	\$410
Revenue Collected During FY 07:	\$56,814	\$238,534	\$106,702
Expenditures During FY 07:	\$48,117	\$214,348	\$98,263
Per Capita Revenue:	\$236	\$560	\$265
Per Capita Expenditures:	\$200	\$503	\$242
Revenues over (under) Expenditures:	\$8,697	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	551.34%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$265,290	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,101	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$265,309	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	-\$37,866	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	-\$157	\$2,082	\$714
Revenue Collected During FY 07:	\$37,995	\$192,670	\$73,226
Expenditures During FY 07:	\$40,374	\$188,012	\$78,194
Per Capita Revenue:	\$158	\$488	\$184
Per Capita Expenditures:	\$168	\$486	\$201
Operating Income (loss):	-\$2,379	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	-99.68%	453.77%	320.39%
Ending Retained Earnings for FY 07:	-\$40,245	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	-\$167	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Thayer Village**

Unit Code: **083/125/32** County: **SANGAMON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$773,425**

Equalized Assessed Valuation: **\$5,124,647**

Population: **750**

Employees:

Full Time: **1**

Part Time: **5**

Salaries Paid: **\$38,909**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$36,556	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$49	\$626	\$410
Revenue Collected During FY 07:	\$171,759	\$238,534	\$106,702
Expenditures During FY 07:	\$179,660	\$214,348	\$98,263
Per Capita Revenue:	\$229	\$560	\$265
Per Capita Expenditures:	\$240	\$503	\$242
Revenues over (under) Expenditures:	-\$7,901	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	16.34%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$29,355	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$39	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$5,054	\$34,107	\$
Total Unrestricted Net Assets:	\$24,301	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$405,000	\$367,655	\$31,000
Per Capita Debt:	\$540	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,338,373	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,784	\$2,082	\$714
Revenue Collected During FY 07:	\$182,382	\$192,670	\$73,226
Expenditures During FY 07:	\$206,105	\$188,012	\$78,194
Per Capita Revenue:	\$243	\$488	\$184
Per Capita Expenditures:	\$275	\$486	\$201
Operating Income (loss):	-\$23,723	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	637.51%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,313,950	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,752	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Third Lake Village

Unit Code: 049/180/32

County: LAKE

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,283,502

Equalized Assessed Valuation:

\$43,185,991

Population:

1,355

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$52,299

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$827,034	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$610	\$504	\$352
Revenue Collected During FY 07:	\$464,948	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$413,941	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$343	\$705	\$543
Per Capita Expenditures:	\$305	\$667	\$526
Revenues over (under) Expenditures:	\$51,007	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	212.12%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$878,040	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$648	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$36,112	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$841,928	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$	\$1,251	\$964
Revenue Collected During FY 07:	\$	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$	\$2,265,573	\$984,738
Per Capita Revenue:	\$	\$425	\$269
Per Capita Expenditures:	\$	\$382	\$256
Operating Income (loss):	\$	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	0.00%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Thomasboro Village**

Unit Code: **010/110/32** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$765,121**

Equalized Assessed Valuation: **\$10,169,450**

Population: **1,339**

Employees:

Full Time: **10**

Part Time: **6**

Salaries Paid: **\$140,088**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$120,943	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$90	\$504	\$352
Revenue Collected During FY 07:	\$307,907	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$217,985	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$230	\$705	\$543
Per Capita Expenditures:	\$163	\$667	\$526
Revenues over (under) Expenditures:	\$89,922	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	96.73%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$210,865	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$157	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$210,865	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,442,396	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,824	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,076,286	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$804	\$1,251	\$964
Revenue Collected During FY 07:	\$366,956	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$336,500	\$2,265,573	\$984,738
Per Capita Revenue:	\$274	\$425	\$269
Per Capita Expenditures:	\$251	\$382	\$256
Operating Income (loss):	\$30,456	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	328.90%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,106,742	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$827	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Thompsonville Village**

Unit Code: **028/055/32**

County: **FRANKLIN**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$360,380

Equalized Assessed Valuation:

\$2,282,333

Population:

660

Employees:

Full Time:

4

Part Time:

Salaries Paid:

\$79,352

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$88,975	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$135	\$626	\$410
Revenue Collected During FY 07:	\$97,484	\$238,534	\$106,702
Expenditures During FY 07:	\$77,933	\$214,348	\$98,263
Per Capita Revenue:	\$148	\$560	\$265
Per Capita Expenditures:	\$118	\$503	\$242
Revenues over (under) Expenditures:	\$19,551	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	139.26%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$108,526	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$164	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$76,473	\$2,848	\$
Total Unreserved Funds:	\$32,053	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$269,000	\$367,655	\$31,000
Per Capita Debt:	\$408	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$124,931	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$189	\$2,082	\$714
Revenue Collected During FY 07:	\$117,102	\$192,670	\$73,226
Expenditures During FY 07:	\$126,998	\$188,012	\$78,194
Per Capita Revenue:	\$177	\$488	\$184
Per Capita Expenditures:	\$192	\$486	\$201
Operating Income (loss):	-\$9,896	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	92.94%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$118,035	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$179	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Thomson Village

Unit Code: 008/040/32

County: CARROLL

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$982,625

Equalized Assessed Valuation:

\$4,937,573

Population:

559

Employees:

Full Time:

3

Part Time:

8

Salaries Paid:

\$148,469

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$205,246	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$367	\$626	\$410
Revenue Collected During FY 07:	\$259,471	\$238,534	\$106,702
Expenditures During FY 07:	\$205,825	\$214,348	\$98,263
Per Capita Revenue:	\$464	\$560	\$265
Per Capita Expenditures:	\$368	\$503	\$242
Revenues over (under) Expenditures:	\$53,646	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	125.78%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$258,892	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$463	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$137,673	\$34,107	\$
Total Unrestricted Net Assets:	\$121,219	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$3,945,600	\$367,655	\$31,000
Per Capita Debt:	\$7,058	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$6,187,067	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$11,068	\$2,082	\$714
Revenue Collected During FY 07:	\$769,428	\$192,670	\$73,226
Expenditures During FY 07:	\$776,375	\$188,012	\$78,194
Per Capita Revenue:	\$1,376	\$488	\$184
Per Capita Expenditures:	\$1,389	\$486	\$201
Operating Income (loss):	-\$6,947	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	796.02%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$6,180,120	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$11,056	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Thornton Village

Unit Code: 016/570/32

County: COOK

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$6,399,233

Equalized Assessed Valuation:

\$85,837,004

Population:

2,582

Employees:

Full Time:

20

Part Time:

67

Salaries Paid:

\$1,623,915

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,768,467	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$685	\$504	\$352
Revenue Collected During FY 07:	\$3,334,282	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$3,788,033	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,291	\$705	\$543
Per Capita Expenditures:	\$1,467	\$667	\$526
Revenues over (under) Expenditures:	-\$453,751	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	34.71%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,314,716	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$509	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$61,934	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$2,905,473	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$81,331	\$7,233,139	\$1,769,840
Per Capita Debt:	\$31	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$642,294	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$249	\$1,251	\$964
Revenue Collected During FY 07:	\$474,712	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$440,184	\$2,265,573	\$984,738
Per Capita Revenue:	\$184	\$425	\$269
Per Capita Expenditures:	\$170	\$382	\$256
Operating Income (loss):	\$34,528	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	153.76%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$676,822	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$262	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tilden Village

Unit Code: 079/075/32

County: RANDOLPH

Fiscal Year End:

3/31/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$591,655

Equalized Assessed Valuation:

\$30,855,932

Population:

922

Employees:

Full Time:

6

Part Time:

6

Salaries Paid:

\$172,821

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$164,150	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$178	\$626	\$410
Revenue Collected During FY 07:	\$282,847	\$238,534	\$106,702
Expenditures During FY 07:	\$312,272	\$214,348	\$98,263
Per Capita Revenue:	\$307	\$560	\$265
Per Capita Expenditures:	\$339	\$503	\$242
Revenues over (under) Expenditures:	-\$29,425	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	48.91%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$152,725	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$166	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$114,217	\$34,107	\$
Total Unrestricted Net Assets:	\$38,508	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$207,000	\$367,655	\$31,000
Per Capita Debt:	\$225	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$594,355	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$645	\$2,082	\$714
Revenue Collected During FY 07:	\$187,600	\$192,670	\$73,226
Expenditures During FY 07:	\$197,699	\$188,012	\$78,194
Per Capita Revenue:	\$203	\$488	\$184
Per Capita Expenditures:	\$214	\$486	\$201
Operating Income (loss):	-\$10,099	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	286.42%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$566,256	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$614	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Tilton Village**

Unit Code: **092/100/32**

County: **VERMILION**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,270,883

Equalized Assessed Valuation:

\$20,921,207

Population:

2,976

Employees:

Full Time:

4

Part Time:

20

Salaries Paid:

\$427,348

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$730,843	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$246	\$504	\$352
Revenue Collected During FY 07:	\$7,530,157	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$2,518,293	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$2,530	\$705	\$543
Per Capita Expenditures:	\$846	\$667	\$526
Revenues over (under) Expenditures:	\$5,011,864	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	240.31%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$6,051,707	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$2,034	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$4,072,853	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,975,163	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,000	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,266,557	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$426	\$1,251	\$964
Revenue Collected During FY 07:	\$23,782	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$96,584	\$2,265,573	\$984,738
Per Capita Revenue:	\$8	\$425	\$269
Per Capita Expenditures:	\$32	\$382	\$256
Operating Income (loss):	-\$72,802	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	1237.01%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,194,755	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$401	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Timberlane Village**

Unit Code: **004/100/32**

County: **BOONE**

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$187,158

Equalized Assessed Valuation:

\$23,153,366

Population:

735

Employees:

Full Time:

Part Time:

7

Salaries Paid:

\$32,558

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$556,038	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$757	\$626	\$410
Revenue Collected During FY 07:	\$237,279	\$238,534	\$106,702
Expenditures During FY 07:	\$158,896	\$214,348	\$98,263
Per Capita Revenue:	\$323	\$560	\$265
Per Capita Expenditures:	\$216	\$503	\$242
Revenues over (under) Expenditures:	\$78,383	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	399.27%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$634,421	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$863	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,401	\$34,107	\$
Total Unrestricted Net Assets:	\$331,777	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$415,000	\$367,655	\$31,000
Per Capita Debt:	\$565	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Time Village

Unit Code: 075/090/32

County: PIKE

Fiscal Year End:

12/31/2007

Accounting Method:

Cash

Appropriation or Budget:

\$5,975

Equalized Assessed Valuation:

\$52,000

Population:

20

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,868	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$143	\$626	\$410
Revenue Collected During FY 07:	\$4,791	\$238,534	\$106,702
Expenditures During FY 07:	\$3,642	\$214,348	\$98,263
Per Capita Revenue:	\$240	\$560	\$265
Per Capita Expenditures:	\$182	\$503	\$242
Revenues over (under) Expenditures:	\$1,149	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	110.30%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$4,017	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$201	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$4,017	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Tinley Park Village**

Unit Code: **016/575/32**

County: **COOK**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$82,940,417

Equalized Assessed Valuation:

\$1,491,626,393

Population:

58,323

Employees:

Full Time:

194

Part Time:

225

Salaries Paid:

\$22,239,370

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$12,471,002	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$214	\$409	\$353
Revenue Collected During FY 07:	\$38,751,970	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$33,800,789	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$664	\$860	\$843
Per Capita Expenditures:	\$580	\$825	\$810
Revenues over (under) Expenditures:	\$4,951,181	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	36.20%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$12,236,277	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$210	\$413	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,891,522	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$6,086,250	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$26,063,116	\$65,742,574	\$41,290,999
Per Capita Debt:	\$447	\$1,242	\$972
General Obligation Debt over EAV:	1.62%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$56,743,411	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$973	\$1,159	\$985
Revenue Collected During FY 07:	\$14,447,512	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$12,621,734	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$248	\$296	\$246
Per Capita Expenditures:	\$216	\$270	\$220
Operating Income (loss):	\$1,825,778	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	462.06%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$58,320,189	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$1,000	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tiskilwa Village

Unit Code: 006/110/32

County: BUREAU

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$776,050

Equalized Assessed Valuation:

\$6,752,033

Population:

800

Employees:

Full Time:

2

Part Time:

7

Salaries Paid:

\$98,300

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$658,513	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$823	\$626	\$410
Revenue Collected During FY 07:	\$287,575	\$238,534	\$106,702
Expenditures During FY 07:	\$276,428	\$214,348	\$98,263
Per Capita Revenue:	\$359	\$560	\$265
Per Capita Expenditures:	\$346	\$503	\$242
Revenues over (under) Expenditures:	\$11,147	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	238.09%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$658,160	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$823	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$82,427	\$2,848	\$
Total Unreserved Funds:	\$575,733	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$290,000	\$367,655	\$31,000
Per Capita Debt:	\$363	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$609,683	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$762	\$2,082	\$714
Revenue Collected During FY 07:	\$140,479	\$192,670	\$73,226
Expenditures During FY 07:	\$144,029	\$188,012	\$78,194
Per Capita Revenue:	\$176	\$488	\$184
Per Capita Expenditures:	\$180	\$486	\$201
Operating Income (loss):	-\$3,550	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	428.83%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$617,633	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$772	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Toledo Village

Unit Code: 018/025/32

County: CUMBERLAN

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,880,200

Equalized Assessed Valuation:

\$8,193,346

Population:

1,166

Employees:

Full Time:

7

Part Time:

5

Salaries Paid:

\$245,932

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,315,192	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$1,128	\$504	\$352
Revenue Collected During FY 07:	\$431,746	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$410,045	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$370	\$705	\$543
Per Capita Expenditures:	\$352	\$667	\$526
Revenues over (under) Expenditures:	\$21,701	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	326.04%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,336,893	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,147	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$28,302	\$2,949	\$
Total Unreserved Funds:	\$1,308,591	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$185,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$159	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,635,513	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$3,118	\$1,251	\$964
Revenue Collected During FY 07:	\$733,359	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$818,456	\$2,265,573	\$984,738
Per Capita Revenue:	\$629	\$425	\$269
Per Capita Expenditures:	\$702	\$382	\$256
Operating Income (loss):	-\$85,097	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	433.79%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,550,416	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$3,045	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Tolono Village

Unit Code: 010/115/32

County: CHAMPAIGN

Fiscal Year End:

4/30/2007

Accounting Method:

Combination

Appropriation or Budget:

\$1,993,300

Equalized Assessed Valuation:

\$33,526,347

Population:

2,750

Employees:

Full Time:

9

Part Time:

21

Salaries Paid:

\$341,818

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$882,973	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$321	\$504	\$352
Revenue Collected During FY 07:	\$1,233,472	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,041,609	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$449	\$705	\$543
Per Capita Expenditures:	\$379	\$667	\$526
Revenues over (under) Expenditures:	\$191,863	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	103.19%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,074,836	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$391	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$316,597	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$758,239	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,345,249	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$853	\$1,251	\$964
Revenue Collected During FY 07:	\$517,666	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$560,229	\$2,265,573	\$984,738
Per Capita Revenue:	\$188	\$425	\$269
Per Capita Expenditures:	\$204	\$382	\$256
Operating Income (loss):	-\$42,563	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	411.03%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,302,686	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$837	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Toluca City

Unit Code: 059/030/30

County: MARSHALL

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,372,300

Equalized Assessed Valuation:

\$13,033,739

Population:

1,315

Employees:

Full Time:

5

Part Time:

25

Salaries Paid:

\$225,849

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$182,517	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$139	\$504	\$352
Revenue Collected During FY 07:	\$419,554	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$471,737	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$319	\$705	\$543
Per Capita Expenditures:	\$359	\$667	\$526
Revenues over (under) Expenditures:	-\$52,183	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	27.63%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$130,334	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$99	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$265,163	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,496,717	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,138	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,511,941	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,910	\$1,251	\$964
Revenue Collected During FY 07:	\$605,109	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$625,434	\$2,265,573	\$984,738
Per Capita Revenue:	\$460	\$425	\$269
Per Capita Expenditures:	\$476	\$382	\$256
Operating Income (loss):	-\$20,325	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	398.38%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,491,616	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,895	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tonica Village**

Unit Code: **050/115/32**

County: **LASALLE**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,549,093

Equalized Assessed Valuation:

\$12,046,251

Population:

695

Employees:

Full Time:

2

Part Time:

14

Salaries Paid:

\$123,157

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$300,923	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$433	\$626	\$410
Revenue Collected During FY 07:	\$503,439	\$238,534	\$106,702
Expenditures During FY 07:	\$391,074	\$214,348	\$98,263
Per Capita Revenue:	\$724	\$560	\$265
Per Capita Expenditures:	\$563	\$503	\$242
Revenues over (under) Expenditures:	\$112,365	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	103.28%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$403,899	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$581	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$251,576	\$34,107	\$
Total Unrestricted Net Assets:	\$157,176	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$129,853	\$367,655	\$31,000
Per Capita Debt:	\$187	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$87,466	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$126	\$2,082	\$714
Revenue Collected During FY 07:	\$242,621	\$192,670	\$73,226
Expenditures During FY 07:	\$215,791	\$188,012	\$78,194
Per Capita Revenue:	\$349	\$488	\$184
Per Capita Expenditures:	\$310	\$486	\$201
Operating Income (loss):	\$26,830	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	88.08%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$190,060	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$273	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Topeka Town**

Unit Code: **060/045/31**

County: **MASON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$41,600

Equalized Assessed Valuation:

\$349,138

Population:

90

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$3,070

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$37,287	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$414	\$626	\$410
Revenue Collected During FY 07:	\$15,663	\$238,534	\$106,702
Expenditures During FY 07:	\$19,671	\$214,348	\$98,263
Per Capita Revenue:	\$174	\$560	\$265
Per Capita Expenditures:	\$219	\$503	\$242
Revenues over (under) Expenditures:	-\$4,008	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	169.18%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$33,279	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$370	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$37,287	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Toulon City

Unit Code: 087/020/30

County: STARK

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,434,300

Equalized Assessed Valuation:

\$11,153,638

Population:

1,400

Employees:

Full Time:

5

Part Time:

6

Salaries Paid:

\$218,962

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$394,792	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$282	\$504	\$352
Revenue Collected During FY 07:	\$372,303	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$435,071	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$266	\$705	\$543
Per Capita Expenditures:	\$311	\$667	\$526
Revenues over (under) Expenditures:	-\$62,768	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	69.28%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$301,406	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$215	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$301,219	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$715,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$511	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$872,430	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$623	\$1,251	\$964
Revenue Collected During FY 07:	\$430,989	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$469,489	\$2,265,573	\$984,738
Per Capita Revenue:	\$308	\$425	\$269
Per Capita Expenditures:	\$335	\$382	\$256
Operating Income (loss):	-\$38,500	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	179.46%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$842,554	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$602	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tovey Village

Unit Code: 011/070/32

County: CHRISTIAN

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$125,050

Equalized Assessed Valuation:

\$2,466,472

Population:

516

Employees:

Full Time:

Part Time:

3

Salaries Paid:

\$3,447

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$254,402	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$493	\$626	\$410
Revenue Collected During FY 07:	\$100,602	\$238,534	\$106,702
Expenditures During FY 07:	\$86,239	\$214,348	\$98,263
Per Capita Revenue:	\$195	\$560	\$265
Per Capita Expenditures:	\$167	\$503	\$242
Revenues over (under) Expenditures:	\$14,363	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	310.35%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$267,640	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$519	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$61,168	\$34,107	\$
Total Unrestricted Net Assets:	\$174,968	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$177,325	\$367,655	\$31,000
Per Capita Debt:	\$344	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Towanda Village**

Unit Code: **064/110/32**

County: **MCLEAN**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,296,850

Equalized Assessed Valuation:

\$7,352,154

Population:

450

Employees:

Full Time:

2

Part Time:

4

Salaries Paid:

\$42,512

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$207,924	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$462	\$626	\$410
Revenue Collected During FY 07:	\$192,234	\$238,534	\$106,702
Expenditures During FY 07:	\$152,817	\$214,348	\$98,263
Per Capita Revenue:	\$427	\$560	\$265
Per Capita Expenditures:	\$340	\$503	\$242
Revenues over (under) Expenditures:	\$39,417	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	167.03%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$255,256	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$567	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$137,111	\$34,107	\$
Total Unrestricted Net Assets:	\$118,145	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$640,082	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,422	\$2,082	\$714
Revenue Collected During FY 07:	\$101,185	\$192,670	\$73,226
Expenditures During FY 07:	\$135,669	\$188,012	\$78,194
Per Capita Revenue:	\$225	\$488	\$184
Per Capita Expenditures:	\$301	\$486	\$201
Operating Income (loss):	-\$34,484	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	440.55%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$597,683	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,328	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tower Hill Village

Unit Code: 086/055/32

County: SHELBY

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$325,844

Equalized Assessed Valuation:

\$1,646,327

Population:

560

Employees:

Full Time:

2

Part Time:

2

Salaries Paid:

\$68,833

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$84,095	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$150	\$626	\$410
Revenue Collected During FY 07:	\$138,570	\$238,534	\$106,702
Expenditures During FY 07:	\$141,122	\$214,348	\$98,263
Per Capita Revenue:	\$247	\$560	\$265
Per Capita Expenditures:	\$252	\$503	\$242
Revenues over (under) Expenditures:	-\$2,552	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	57.78%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$81,543	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$146	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,171	\$34,107	\$
Total Unrestricted Net Assets:	\$78,372	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$296,526	\$367,655	\$31,000
Per Capita Debt:	\$530	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$761,852	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,360	\$2,082	\$714
Revenue Collected During FY 07:	\$99,443	\$192,670	\$73,226
Expenditures During FY 07:	\$137,342	\$188,012	\$78,194
Per Capita Revenue:	\$178	\$488	\$184
Per Capita Expenditures:	\$245	\$486	\$201
Operating Income (loss):	-\$37,899	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	527.12%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$723,953	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,293	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Tower Lakes Village**

Unit Code: **049/185/32**

County: **LAKE**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,465,000

Equalized Assessed Valuation:

\$68,150,621

Population:

1,327

Employees:

Full Time:

Part Time:

27

Salaries Paid:

\$212,008

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$987,414	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$744	\$504	\$352
Revenue Collected During FY 07:	\$831,620	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$803,277	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$627	\$705	\$543
Per Capita Expenditures:	\$605	\$667	\$526
Revenues over (under) Expenditures:	\$28,343	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	126.83%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,018,757	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$768	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$352,708	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$774,070	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$885,521	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$667	\$1,251	\$964
Revenue Collected During FY 07:	\$146,203	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$206,827	\$2,265,573	\$984,738
Per Capita Revenue:	\$110	\$425	\$269
Per Capita Expenditures:	\$156	\$382	\$256
Operating Income (loss):	-\$60,624	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	398.83%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$824,897	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$622	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Tremont Village

Unit Code: 090/080/32

County: TAZEWELL

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,326,582

Equalized Assessed Valuation:

\$33,091,377

Population:

2,073

Employees:

Full Time:

6

Part Time:

10

Salaries Paid:

\$336,951

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$863,379	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$416	\$504	\$352
Revenue Collected During FY 07:	\$742,656	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$937,210	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$358	\$705	\$543
Per Capita Expenditures:	\$452	\$667	\$526
Revenues over (under) Expenditures:	-\$194,554	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	75.56%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$708,117	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$342	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$969,686	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,250,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$603	\$1,147	\$512
General Obligation Debt over EAV:	3.78%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,425,429	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$688	\$1,251	\$964
Revenue Collected During FY 07:	\$295,204	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$389,773	\$2,265,573	\$984,738
Per Capita Revenue:	\$142	\$425	\$269
Per Capita Expenditures:	\$188	\$382	\$256
Operating Income (loss):	-\$94,569	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	330.65%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,288,792	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$622	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Trenton City**

Unit Code: **014/065/30**

County: **CLINTON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$8,301,300

Equalized Assessed Valuation:

\$38,568,659

Population:

2,610

Employees:

Full Time:

15

Part Time:

40

Salaries Paid:

\$790,111

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$759,738	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$291	\$504	\$352
Revenue Collected During FY 07:	\$1,844,007	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,513,994	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$707	\$705	\$543
Per Capita Expenditures:	\$580	\$667	\$526
Revenues over (under) Expenditures:	\$330,013	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	71.98%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,089,751	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$418	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$168,571	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$921,180	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,425,226	\$7,233,139	\$1,769,840
Per Capita Debt:	\$546	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$648,458	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$248	\$1,251	\$964
Revenue Collected During FY 07:	\$706,448	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$662,132	\$2,265,573	\$984,738
Per Capita Revenue:	\$271	\$425	\$269
Per Capita Expenditures:	\$254	\$382	\$256
Operating Income (loss):	\$44,316	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	104.63%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$692,774	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$265	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Trout Valley Village

Unit Code: 063/109/32

County: McHenry

Fiscal Year End:

8/31/2007

Accounting Method:

Cash

Appropriation or Budget:

\$171,600

Equalized Assessed Valuation:

\$200,000

Population:

609

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$154,716	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$254	\$626	\$410
Revenue Collected During FY 07:	\$97,579	\$238,534	\$106,702
Expenditures During FY 07:	\$115,490	\$214,348	\$98,263
Per Capita Revenue:	\$160	\$560	\$265
Per Capita Expenditures:	\$190	\$503	\$242
Revenues over (under) Expenditures:	-\$17,911	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	150.56%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$173,876	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$286	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$55,908	\$2,848	\$
Total Unreserved Funds:	\$117,968	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Troy City

Unit Code: 057/115/30

County: MADISON

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$20,013,900

Equalized Assessed Valuation:

\$161,718,660

Population:

10,083

Employees:

Full Time:

50

Part Time:

3

Salaries Paid:

\$2,461,767

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,580,968	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$256	\$504	\$352
Revenue Collected During FY 07:	\$4,988,706	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$5,682,114	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$495	\$705	\$543
Per Capita Expenditures:	\$564	\$667	\$526
Revenues over (under) Expenditures:	-\$693,408	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	47.62%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,706,084	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$268	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$2,234,713	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$8,246,822	\$7,233,139	\$1,769,840
Per Capita Debt:	\$818	\$1,147	\$512
General Obligation Debt over EAV:	0.95%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$7,902,313	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$784	\$1,251	\$964
Revenue Collected During FY 07:	\$2,958,828	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$2,568,381	\$2,265,573	\$984,738
Per Capita Revenue:	\$293	\$425	\$269
Per Capita Expenditures:	\$255	\$382	\$256
Operating Income (loss):	\$390,447	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	322.88%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$8,292,760	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$822	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Troy Grove Village

Unit Code: 050/120/32

County: LASALLE

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$971,050

Equalized Assessed Valuation:

\$3,825,514

Population:

305

Employees:

Full Time:

Part Time:

11

Salaries Paid:

\$9,707

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$384,422	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,260	\$626	\$410
Revenue Collected During FY 07:	\$80,033	\$238,534	\$106,702
Expenditures During FY 07:	\$34,183	\$214,348	\$98,263
Per Capita Revenue:	\$262	\$560	\$265
Per Capita Expenditures:	\$112	\$503	\$242
Revenues over (under) Expenditures:	\$45,850	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	1258.73%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$430,272	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,411	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$430,272	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Tuscola City

Unit Code: 021/040/30

County: DOUGLAS

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$22,813,906

Equalized Assessed Valuation:

\$47,920,648

Population:

4,448

Employees:

Full Time:

28

Part Time:

101

Salaries Paid:

\$1,121,782

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,532,740	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$1,019	\$504	\$352
Revenue Collected During FY 07:	\$4,573,529	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$3,245,341	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,028	\$705	\$543
Per Capita Expenditures:	\$730	\$667	\$526
Revenues over (under) Expenditures:	\$1,328,188	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	180.60%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$5,860,928	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,318	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,640,057	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$4,991,390	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$6,912,202	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,554	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$6,866,956	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,544	\$1,251	\$964
Revenue Collected During FY 07:	\$1,575,160	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,388,207	\$2,265,573	\$984,738
Per Capita Revenue:	\$354	\$425	\$269
Per Capita Expenditures:	\$312	\$382	\$256
Operating Income (loss):	\$186,953	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	508.13%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$7,053,909	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,586	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Ullin Village**

Unit Code: **077/045/32**

County: **PULASKI**

Fiscal Year End:

6/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$715,900

Equalized Assessed Valuation:

\$2,204,426

Population:

1,140

Employees:

Full Time:

5

Part Time:

20

Salaries Paid:

\$182,312

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$157,209	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$138	\$504	\$352
Revenue Collected During FY 07:	\$450,823	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$442,444	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$395	\$705	\$543
Per Capita Expenditures:	\$388	\$667	\$526
Revenues over (under) Expenditures:	\$8,379	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	37.09%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$164,088	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$144	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$16,578	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$131,953	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$585,378	\$7,233,139	\$1,769,840
Per Capita Debt:	\$513	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$730,474	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$641	\$1,251	\$964
Revenue Collected During FY 07:	\$158,839	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$212,006	\$2,265,573	\$984,738
Per Capita Revenue:	\$139	\$425	\$269
Per Capita Expenditures:	\$186	\$382	\$256
Operating Income (loss):	-\$53,167	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	320.18%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$678,807	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$595	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Union Village**

Unit Code: **063/110/32**

County: **MCHENRY**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$889,025

Equalized Assessed Valuation:

\$20,634,941

Population:

582

Employees:

Full Time:

Part Time:

18

Salaries Paid:

\$75,804

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$166,983	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$287	\$626	\$410
Revenue Collected During FY 07:	\$400,012	\$238,534	\$106,702
Expenditures During FY 07:	\$368,379	\$214,348	\$98,263
Per Capita Revenue:	\$687	\$560	\$265
Per Capita Expenditures:	\$633	\$503	\$242
Revenues over (under) Expenditures:	\$31,633	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	51.60%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$190,098	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$327	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$73,381	\$34,107	\$
Total Unrestricted Net Assets:	\$116,717	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,275,555	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,192	\$2,082	\$714
Revenue Collected During FY 07:	\$170,968	\$192,670	\$73,226
Expenditures During FY 07:	\$105,804	\$188,012	\$78,194
Per Capita Revenue:	\$294	\$488	\$184
Per Capita Expenditures:	\$182	\$486	\$201
Operating Income (loss):	\$65,164	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1275.22%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,349,237	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,318	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Union Hill Village**

Unit Code: **046/090/32**

County: **KANKAKEE**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$16,777

Equalized Assessed Valuation:

\$737,652

Population:

80

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

Beginning Fund Balance for FY 07:

\$3,202

\$247,273

\$149,602

Per Capita Beginning Fund Balance:

\$40

\$626

\$410

Revenue Collected During FY 07:

\$

\$238,534

\$106,702

Expenditures During FY 07:

\$

\$214,348

\$98,263

Per Capita Revenue:

\$

\$560

\$265

Per Capita Expenditures:

\$

\$503

\$242

Revenues over (under) Expenditures:

\$

\$24,185

\$8,756

Ratio of Fund Balance to Expenditures:

0.00%

297.45%

169.25%

Ending Fund Balance for FY 07:

\$4,465

\$266,465

\$167,358

Per Capita Ending Fund Balance:

\$56

\$673

\$447

Equity

Total Reserved Funds:

\$

\$2,848

\$

Total Unreserved Funds:

\$

\$30,438

\$

Net Assets

Total Restricted Net Assets:

\$

\$34,107

\$

Total Unrestricted Net Assets:

\$

\$108,947

\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **United City of Yorkville City**

Unit Code: **047/035/30** County: **KENDALL**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$55,655,717**

Equalized Assessed Valuation: **\$398,834,646**

Population: **11,204**

Employees:

Full Time: **89**

Part Time: **35**

Salaries Paid: **\$4,863,217**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$16,330,848	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$1,458	\$504	\$352
Revenue Collected During FY 07:	\$13,559,417	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$21,175,919	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,210	\$705	\$543
Per Capita Expenditures:	\$1,890	\$667	\$526
Revenues over (under) Expenditures:	-\$7,616,502	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	48.28%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$10,223,222	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$912	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$6,819,743	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$4,161,179	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$50,122,597	\$7,233,139	\$1,769,840
Per Capita Debt:	\$4,474	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$17,561,342	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,567	\$1,251	\$964
Revenue Collected During FY 07:	\$9,166,671	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$4,218,329	\$2,265,573	\$984,738
Per Capita Revenue:	\$818	\$425	\$269
Per Capita Expenditures:	\$377	\$382	\$256
Operating Income (loss):	\$4,948,342	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	468.31%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$19,754,947	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,763	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Urbana City

Unit Code: 010/120/30

County: CHAMPAIGN

Fiscal Year End:

6/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$38,680,260

Equalized Assessed Valuation:

\$505,675,988

Population:

37,090

Employees:

Full Time:

270

Part Time:

53

Salaries Paid:

\$13,308,562

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$27,001,144	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$728	\$409	\$353
Revenue Collected During FY 07:	\$31,217,502	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$30,369,195	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$842	\$860	\$843
Per Capita Expenditures:	\$819	\$825	\$810
Revenues over (under) Expenditures:	\$848,307	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	91.70%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$27,849,451	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$751	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,847,922	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$32,769,462	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,491,010	\$65,742,574	\$41,290,999
Per Capita Debt:	\$67	\$1,242	\$972
General Obligation Debt over EAV:	0.00%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$7,393,336	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$199	\$1,159	\$985
Revenue Collected During FY 07:	\$1,211,998	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$654,861	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$33	\$296	\$246
Per Capita Expenditures:	\$18	\$270	\$220
Operating Income (loss):	\$557,137	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	1214.07%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$7,950,473	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$214	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ursa Village**

Unit Code: **001/075/32**

County: **ADAMS**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$326,100

Equalized Assessed Valuation:

\$5,860,278

Population:

600

Employees:

Full Time:

1

Part Time:

8

Salaries Paid:

\$46,716

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$220,048	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$367	\$626	\$410
Revenue Collected During FY 07:	\$145,701	\$238,534	\$106,702
Expenditures During FY 07:	\$89,242	\$214,348	\$98,263
Per Capita Revenue:	\$243	\$560	\$265
Per Capita Expenditures:	\$149	\$503	\$242
Revenues over (under) Expenditures:	\$56,459	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	309.84%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$276,507	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$461	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$276,507	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,300,025	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,167	\$2,082	\$714
Revenue Collected During FY 07:	\$82,511	\$192,670	\$73,226
Expenditures During FY 07:	\$102,038	\$188,012	\$78,194
Per Capita Revenue:	\$138	\$488	\$184
Per Capita Expenditures:	\$170	\$486	\$201
Operating Income (loss):	-\$19,527	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1254.92%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,280,498	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,134	\$2,098	\$743